No. 39.

The Gazette of India.

Published by Authority.

SATURDAY, OCTOBER 1, 1864.

HOME DEPARTMENT.

No. 2940.

Simla, the 24th September 1864.

Notifications.—Mr. F. Clough, Assistant Superintendent of Police, British Burmah, has been granted one month's privilege leave, from the date he may avail himself of it, to visit Calcutta.

No. 2942.

The 26th September 1864.

The Revd. C. W. Cabusac, and the Revd. T. A. C. Firminger, of the Bengal Ecclesiastical Establishment, have been granted, by the Right Hon'ble the Secretary of State, extensions of leave, on medical certificate, for three and six months, respectively.

No. 2943.

The 29th September 1864.

Mr. J. Graham, Standing Counsel, left Calcutta on the 9th instant, on the leave of absence, for six months, granted to him on the 3rd idem.

E. C. Bayley,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 345.

Judicial.

Simla, the 29th September 1864.

Notification.—Under the provisions of Section XXI. of Act XVIII. of 1864, being an Act to provide for the appointment of a Municipal Committee for the city of Lucknow, His Excellency the Viceroy and Governor General of India in Council, is pleased to extend the said Act to the Cantonment of Bangalore, and to declare that the following five persons shall be ex-officio Members of the Municipal Committee of the said Cantonment:—

1. The Superintendent of Police, Bangalore.
2. The Sur Ameen of Bangalore.
3. The Executive Engineer, Bangalore.
4. The Deputy Assistant Quarter-master General of the Mysore Division.
5. The Civil Surgeon, Bangalore.

No. 347.

Erratum.—In G. O. No. 203, dated 30th July, for "the Court of the Extra Assistant Commissioner at Toungoo, in the District of Toungoo," read "the Court of the Assistant Commissioner at Toungoo, in the District of Toungoo.

No. 279.

Revenue.

The 29th September 1864.

Notifications.—The following transfers are ordered in the Revenue Survey Department:—

Mr. M. P. Brennan, Second Class Sub-Assistant, from the Third to the Second Division, Central Provinces.

Mr. H. Meany, Junior Sub-Assistant, from the Third Division, Oudh, to the Second Division, Central Provinces.

Private G. Allen, Junior Sub-Assistant, from the Sixth, or Hazareebaugh Division, to the Third Division, Central Provinces.

The services of Mr. Todd, Second Class Sub-Assistant, attached to the Second Division, Oudh Survey, are placed at the disposal of the Government of Bengal.

No. 281.

Captain J. J. Fulton, Assistant Commissioner, First Class, in the Central Provinces, is appointed to conduct the current duties of the Mundla District, during the employment of the Deputy Commissioner, Major Waddington, on settlement duty.

No. 1304.

GENERAL.

The 24th September 1864.

Notifications.—First Class Native Doctor Shaikh Elahee Bux, attached to the 37th Regiment, Native Infantry, is appointed to the Jodhpore Dispensary.

No. 1307.

Dr. F. Carter, Civil Assistant Surgeon of Mahomdee, in Oudh, has obtained three months' privilege leave of absence from the 1st of September.

No. 1309.

His Excellency the Viceroy and Governor General in Council is pleased to appoint Assistant Surgeon J. F. Barter, of the Madras Medical Service, to be Civil Assistant Surgeon of the Seonee District, in the Central Provinces, with effect from the 15th of July last, vice Dr. W. Roberts, resigned.

No. 1312.

Mr. E. Abreu, Extra Assistant Commissioner, First Class, in British Burmah, received charge of his duties, at Thayetmyo, on the forenoon of the 17th August.

No. 1314.

Lieutenant F. Currie, Assistant Commissioner of Roy Bareilly, in Oudh, availed himself, on the forenoon of the 5th September, of the privilege leave for one month granted him in G. O. No. 1002, dated 24th August.

No. 1316.

His Excellency the Viceroy and Governor General in Council is pleased to appoint Mr. R. H. Davies, Civil Servant, to be Financial Commissioner, in Oudh.

No. 1352.

The 29th September 1864.

First Class Native Doctor Abdool Ruheem, attached to the District Police, at Baitool, is transferred to the Branch Dispensary in the town of Gurrurwarrah, in the Nursingpore District, Central Provinces.

No. 1355.

Major A. L. McMullin, First Assistant to the Agent, Governor General, for Central India, has obtained one month's privilege leave of absence, from such date as he may avail himself of it.

No. 1357.

Mr. J. Pemberton, Sub-Assistant Revenue Surveyor, Third Division, Central Provinces, has obtained one month's privilege leave of absence, from the 1st October, or from such date as he may avail himself of it.

No. 1359.

Captain H. F. Newmarch, Assistant Commissioner, Central Provinces, has been appointed to officiate as Deputy Commissioner of the Bhundarah District, with effect from the 10th March last, as a temporary measure.

No. 1361.

Captain H. Fraser, Officiating First Assistant Resident at Hyderabad, received charge of the Office of Assistant General Superintendant for the suppression of Thuggee and Dacoity, for that circle, from Lieutenant W. Tweedie, on the 5th September, as a temporary measure.

No. 1363.

Sub-Assistant Surgeon C. E. Pyster, in medical charge of Sandoway, in British Burmah, has obtained privilege leave of absence, from the forenoon of the 23rd June last to the forenoon of the 19th July.

C. U. AITCHISON,
Under-Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 2652.

Simla, the 26th September 1864.

Notifications.—Leave.—Mr. R. W. Lodwick, Civil Pay-master, Madras, has been permitted to avail himself of the leave, for six months on private affairs, granted to him under Financial Notification No. 1966, dated 18th August 1864, from the date of the sailing of the first Mail Steamer in January, from the Port of Madras, instead of from the 1st January as previously notified.

No. 2717.

The 30th September 1864.

Baboo D. Teagiah, a Junior Assistant, Financial Department, is allowed six months' leave of absence, on medical certificate, in extension of the privilege leave of two months granted to him in July 1864.

No. 2735.

Mr. R. W. Lodwick made over charge of the Office of Civil Pay-Master, Madras, to Mr. W. Donald, on the afternoon of the 13th September 1864.

By order of the Governor General in Council,

E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 26th September 1864.

No. 782 *of* 1864.—Colonel J. R. Becher, C. B., of the Royal Engineers, Commissioner and Superintendent of the Derajat Division, now on leave at Simla, has been placed at the disposal of the Commander-in-Chief, for employment as President of a Special Committee assembled under the orders of His Excellency.

This order has effect from the 13th September 1864.

No. 783 *of* 1864.—The services of Lieutenant R. S. Armstrong, 41st Madras Native Infantry, are placed at the disposal of the Government of the Punjab.

No. 784 *of* 1864.—The services of Officiating Deputy Inspector General of Hospitals Dr. J. Naismith being required for special service, the Right Hon'ble the Governor General in Council is pleased to appoint Surgeon Major J. Bowhill, M. D., attached to the Royal Horse Artillery, to officiate as Deputy Inspector General of Hospitals, during the absence, on leave, of Deputy Inspector General of Hospitals G. S. Cardew, or until further orders.

The 27th September 1864.

No. 785 *of* 1864.—Brevet Major J. Hills, V. C., Royal Horse Artillery, is appointed Major of Brigade to the Inspector of Artillery, Northern Division, in succession to Captain A. H. Lindsay, whose services have been placed at the disposal of the Commander-in-Chief for nomination to His Excellency's Personal Staff.

No. 786 *of* 1864.—The services of Lieutenant J. E. Sandeman, General List, Infantry, Doing-duty Officer with the 3rd Regiment, Native Infantry, are placed at the disposal of the Foreign Department.

The 28th September 1864.

No. 787 *of* 1864.—His Excellency the Governor General in Council is pleased to appoint Lieutenant C. MacGregor, Officiating Squadron Officer, 13th Bengal Cavalry, a Brigade Major to the "Dooar Field Force."

The 29th September 1864.

No. 788 *of* 1864.—Under authority from the Right Hon'ble the Secretary of State for India, His Excellency the Governor General of India in Council is pleased to declare the following Horse Guards' Circulars Nos. 189 and 206 of 11th March and 5th June 1862, applicable to India from the 18th July 1864:—

No. 189, *dated 11th March* 1862.—"It having been brought to the notice of His Royal Highness the General Commanding-in-Chief that a difficulty is often experienced in procuring competent Master Tailors in Regiments of Foot Guards and Battalions of Infantry of the Line, the following instructions on the subject have, with the concurrence of the Secretary of State for War, been approved; and His Royal Highness desires that they may be adhered to whenever Officers Commanding may think fit to apply for the special enlistment of Serjeant Master Tailors."

"The Officer Commanding, having found a competent tradesman willing to enlist on the prescribed terms, will apply to the Adjutant General for permission for his examination as regards his trade, at the Royal Army Clothing Factory at Pimlico."

"Should he pass the required examination, an application for his special enlistment as Serjeant Master Tailor will be addressed to the Adjutant General, accompanied with the certificate of the Superintendent of the Royal Army Clothing Factory."

"The Serjeant Master Tailor is not to be in addition to the Establishment of the Corps, but will take the place of a Duty Serjeant, of which rank he will receive the pay and allowances, and his service will be allowed to reckon as Serjeant's service towards claim to pension; on discharge, he will be subject in all matters of discipline, to the provisions of the Mutiny Act, and Articles of War, and to the Rules and Regulations of Her Majesty's Service, and will be liable to be reduced for misconduct."

"Whenever a Master Tailor is appointed under this arrangement, the sum of one shilling hitherto allowed for the alteration of each suit of clothing will cease, and neither the public nor the soldier will henceforth be liable for this charge; but in addition to the regimental pay and allowances of a Serjeant, the Serjeant Master Tailor will receive a salary at the rate of £44 a year. This salary, which will be paid by the public, will be drawn by the Commanding Officer in such sums as he may think fit, and is to be withheld until the completion of the fitting of the annual clothing to the satisfaction of the Officer Commanding, except as regards such payments as may be actually due to the workmen employed to effect the necessary alterations, when advances on account of salary may be made on the certificate of the Commanding Officer."

"The Serjeant Master Tailor will be prohibited from entering into any contract for the provision of volunteer or other clothing."

"He will be allowed to have the assistance of men from the ranks on the usual terms for regimental purposes, but not otherwise."

"Regiments having a Serjeant Master Tailor will consequently return one Duty Serjeant less, whose place may be filled by a Corporal as Lance Serjeant."

No. 206 *of 5th June* 1862.—"With reference to the Circular Memorandum dated Horse Guards 11th of March 1862, No. 189, containing instructions relative to Serjeant Master Tailors for Regiments of Foot Guards and Battalions of Infantry of the Line, His Royal Highness the General Commanding-in-Chief desires it to be understood, that no charge is to be made against the soldier for fitting his clothing for the current military year, as, in regiments not yet supplied with a Master Tailor, under the new regulations, the Secretary of State for War will admit a sum not exceeding—

8*d.* for each Tunic;

3*d.* for each pair of cloth Trowsers,

and—2*d.* for each pair of serge Trowsers, as a charge against the public.

"His Royal Highness would take this opportunity of explaining, that when a Master Tailor is appointed to a Depôt Battalion under terms of the Circular above quoted, he may, when an opportunity offers, be transferred annually in rotation to each of the depôts composing it, so as to distribute the loss of a Duty Serjeant fairly throughout the Battalion, and not press unduly on any particular depôt."

"In the case of regiments serving abroad, the Service Companies of which may already have a suitable man for the appointment of Master Tailor with them, and who could not on that account undergo the necessary examination at Pimlico, application may be made for his being confirmed in his appointment, provided the Officer Commanding will certify that he considers him in every respect a man thoroughly qualified for the duties he will be required to perform."

2. Particular attention is called to the explicit ruling that the Serjeant Master Tailor is not to be in addition to the establishment of a regiment; and that when such an appointment is made, one Duty Serjeant is to be returned less.

3. The salary or allowance for fitting and altering the annual clothing is to be passed at the rate of Rs. 440 per annum for each regiment of British Cavalry and Infantry, and will include all charges for fitting, altering and buttoning the annual clothing, as also for sewing on badges.

4. For broken periods, the allowance will be passed to such extent as the Commanding Officer may consider equitable with reference to the work actually performed, and with special provision that the total annual payment, either as salary or fitting rates, does not exceed the aggregate of Rs. 440 per regiment.

5. In regiments to which Master Tailors are not appointed, the cost of altering, fitting and buttoning the clothing will, from the 18th July 1864, be defrayed at the public expense, at rates not exceeding the following scale for all arms :—

	Rs.	As.	P.
For each Cloth Tunic and Dress Jacket	0	5	4
For each Serge Frock and Undress Jacket	0	2	0
For each pair of Cloth Overalls or Trowsers	0	2	0
For each pair of Serge Trowsers ...	0	1	4
For each pair of Highland Trews ...	0	1	4
For each Highland Waistcoat ...	0	2	0
For each Kilt	0	1	4

6. The above is in substitution of the scale laid down in G. G. O. No. 79 of the 30th January 1864, but does not supersede G. G. O. No. 478 of 9th June 1864, which continues in force.

No. 789 *of* 1864.—The following orders, issued by the Resident at Hyderabad, are confirmed :—

No. 161, *dated 7th September* 1864.—"The Regimental Order, issued by the Officer Commanding 6th Infantry, Hyderabad Contingent, dated 8th August 1864, directing Captain H. A. Justice, 2nd in Command, to act as Adjutant to the Corps, in addition to his own duties, during the absence of Captain and Adjutant Snow, on Court Martial duty, is confirmed."

No. 162, *dated 7th September* 1864.—"Major H. C. Dowker, 2nd in Command, 4th Cavalry, Hyderabad Contingent, is granted two months' leave of absence, from the 12th of September 1864, or date of departure to visit Bombay and Ootacamund on, urgent private affairs."

No. 790 *of* 1864.—Mr. Charles Henry McA. Fee, is appointed 3rd Class Sub-Assistant in the Great Trigonometrical Survey, from the 6th instant, to fill an existing vacancy.

No. 791 *of* 1864.—The undermentioned Officers have reported their return from England :—

	Date of arrival at Fort William.
Major J. S. Dunbar, of the Bengal Staff Corps, Sub-Assistant Commissary General, 2nd Class. Lieutenant G. B. Stainforth, of the Bengal Staff Corps, 2nd in Command and Wing Officer, 4th Sikh Infantry.	9th September 1864.
Lieutenant G. A. A. Baker, late 60th Native Infantry, 2nd Squadron Officer, 6th Bengal Cavalry.	10th September 1864.

No. 792 *of* 1864.—The undermentioned Officer, having completed twenty years' service, six years of which were on permanent staff employ, to be Major, from the date specified opposite to his name, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Bengal Staff Corps.

Captain J. J. O'Bryen ... 22nd November 1863.

The promotion of this Officer, from the 13th June 1864, notified in G. G. O. No. 571 of the 11th July last, is hereby cancelled.

No. 793 *of* 1864.—His Excellency the Governor General in Council is pleased to authorize the following rates of Travelling Allowance, &c. to witnesses, not in the Military Service of Government, who may be required by the Deputy Judge Advocate General or Officer conducting the trial, to attend a Court Martial.

Europeans and Eurasians are to be divided into three classes, according to their respective stations in life, the classification being made by the Magistrate through whom the parties are summoned :—

I.—Travelling Allowance.

1*st* Class	8 Annas a mile.
2*nd* do. ...	actual travelling expenses as 2nd or 3rd Class passengers.
3*rd* do. ...	

From the usual residence of the witness, to the station where the Court Martial is to be held, and back.

II.—Boarding expenses.

1*st* Class	5 Rs. a day.
2*nd* do.	2 ditto.
3*rd* do.	1 ditto.

To be reckoned from date of arrival at the station to the day following that in which the witness' evidence is concluded, and his attendance is no longer required; and also for the number of days occupied in the journey to the station, and the same number of days returning.

III.—Carriage hire for each day the witness may be required to attend the Court :—

1st Class	... ...	2 Rs. per diem.
2nd do.	... ...	1 ditto.
3rd do.	... ..	Nil.

2. The certificate of attendance at the trial, of detention and period occupied in the journey, which must also show the class of the witness, is to be signed by the President of the Court Martial, and is to be supplied to the witness, on his application, by the Deputy Judge Advocate General or Officer conducting the trial.

3. The charges on the above accounts are to be drawn in bills, which are to be presented by the parties concerned to the Pay-master of the circle for payment.

4. All classes of native witnesses, not in the military service of Government, are to be paid the *bonâ fide* travelling charge and necessary boarding expenses, both by the way and during their detention where the trial is held, according to their stations in life, of which due information is to be given to the Deputy Judge Advocate General or Officer conducting the trial, by the Magistrate by whom they are summoned.

5. The charges on this account are to be drawn by the Deputy Judge Advocate General, and will be paid by the Pay-master of the circle.

6. The above rules will apply also to witnesses required to attend Courts of Enquiry and other military courts.

No. 794 *of* 1864.—Mr. T. E. M. Claudius, Probationary 3rd Class Sub-Assistant, Topographical Branch of the Survey Department, attached to the Ganjam and Orissa Survey, is confirmed in his appointment, on the full salary and allowances of the grade, with effect from the 23rd August 1864.

No. 795 *of* 1864.—Captain J. C. P. Baillie, of the late 35th Native Infantry, District Superintendent of Police, Lahore, is allowed an extension of leave, from the 23rd February, to the 16th March 1864, the date on which he returned from furlough to Europe on private affairs.

No. 796 *of* 1864.—The undermentioned Officers, having completed twelve years' service, four years of which were on permanent staff employ, to be Captains, from the dates specified opposite to their respective names, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Bengal Staff Corps.

Lieutenant	F. Allen	... 20th September 1864.
Ditto	W. H. Garton..	22nd September 1864.

No. 797 *of* 1864.—The undermentioned Non-Commissioned Officer is admitted to pension, as specified opposite to his name :—

Serjeant Major Thomas Armour, of the 7th Regiment, Native Infantry.	2*s.* 6*d.* (two shillings and six pence) per diem, payable in Europe.

No. 798 *of* 1864.—*Erratum.*—In paragraph 4 of G. G. O. No. 317 of the 8th April 1864, after the words "the full charge for table money, viz., 8 (eight) Rs. per diem," read, "*or (four)* 4 *Rs. per diem, when the Officer has to provide his own wines, &c.,*" will be recovered by the Pay Department.

Order Books to be corrected accordingly.

No. 799 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe, on leave of absence, on sick certificate :—

Lieutenant Charles Frederick Thomas, of the General List, Infantry.	For eighteen months, under the new Regulations.

No. 800 *of* 1864.—The following promotions are made, subject to Her Majesty's approval :—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Cadre of the late 6th Euro. Regt.	Lt. William George Keppel	Captain ..	1st Sept. 1864	Captain R. F. Grindall, retired.
Cadre of the late 38th Nat. Infy.	Lt. Henry Foord Bamford	Captain ...	9th Aug. 1864	Captain John Hearsey, deceased.

No. 801 *of* 1864.—Subadar Ally Cawn, Bahadoor, of the Corps of Madras Sappers and Miners, is promoted from the 2nd to the 1st Class of the Order of British India, with the title of "Sirdar Bahadoor." Subadar Major Narasingapermaul, of the 26th Regiment, Madras Native Infantry, is admitted to the 2nd Class of the Order of British India, with the title of "Bahadoor."	From the 7th May 1864, in succession to Pensioned Subadar Venketasawmy, "Sirdar Bahadoor," deceased.
Subadar Mahomed Hoossain, Bahadoor, of the 4th Regiment, Madras Light Cavalry, is promoted from the 2nd to the 1st Class of the Order of British India, with the title of "Sirdar Bahadoor." Subadar Syed Hussain, of the 36th Regiment, Madras Native Infantry, is admitted to the 2nd Class of the Order of British India, with the title of "Bahadoor."	From the 30th May 1864, in succession to Pensioned Subadar Major Mootoo Veeram, "Sirdar Bahadoor," deceased.

No. 802 *of* 1864.—The following promotions in the Great Trigonometrical Survey will take effect from the dates specified opposite their respective names:—

Civil Assistants.

Mr. W. C. Rossenrode, from Junior to Senior Grade, from 17th August 1864.

Mr. Harry Duhan (Personal Assistant), from Junior to Senior Grade, from 19th September 1864.

To be Civil Assistants, Junior Grade, *vice* the above-named—

Mr. J. McGill, from 17th August 1864.

Mr. W. G. Beverley, from 19th September 1864.

H. W. NORMAN, *Col.*,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

No. 255.

ESTABLISHMENT.

Simla, the 23rd September 1864.

Notifications.—Major F. E. Stainforth, Assistant Engineer, 1st Class, Delhi Division, Public Works, is transferred from the Punjab to the North-Western Provinces.

No. 256.

The undermentioned passed students of the Thomason College, Roorkee, are appointed to the Public Works Department as Probationary Assistant Overseers, and posted as follows:—

To Bengal.

Gunner E. McCarthy, F. Battery, 16th Brigade, Royal Artillery.

Private J. Patterson, H. M.'s 79th Regiment.

Corporal J. Porter, 21st Hussars.

To North-Western Provinces.

Gunner D. Stuart, No. 1 Battery, 25th Brigade, Royal Artillery.

Private F. H. Telford, Sappers and Miners.

Corporal H. Thomson, G. Battery, 22nd Brigade, Royal Artillery.

To Punjab.

Private T. Ryan, 3rd Battalion, Rifle Brigade.

Mr J. Phillips.

To Oudh.

Sergeant R. Dunlop, 54th Foot.

Gunner J. Southon, D. Battery, 22nd Brigade, Royal Artillery.

Gunner W. H. Nicol, D. Battery, 22nd Brigade, Royal Artillery.

Central Provinces.

Lance Sergeant J. Kennedy, H. M.'s 89th Foot.

Gunner C. Munro, A. Battery, 22nd Brigade, Royal Artillery.

British Burmah.

Private E. J. Tennant, Sappers and Miners.

No. 257.

Mr. E. B. Medley, Assistant Engineer, 2nd Class, is transferred from the Punjab to Rajpootana.

No. 258.

Mr. J. W. Henry, Assistant Engineer, Central Provinces, is transferred from the 3rd Division, Great Northern Road, to the Southern Road Division, with effect from the 1st April last.

No. 259.

The services of Mr. G. A. George, temporary Assistant Overseer, Public Work Department, British Burmah, have been dispensed with from the 27th August 1864.

No. 260.

The undermentioned passed students of the Civil Engineering College, Calcutta, are appointed to the Public Works Department, in the grades specified, and posted to the Provinces mentioned below:—

Probationary Assistant Engineers, North-Western Provinces.

Mr. Albert Dubus.

Baboo Ashootosh Mitter.

Oudh.

Baboo Kader Nath Doss.

Probationary Assistant Overseers, Bengal.

Baboo Raj Kristo Coomar.

North-Western Provinces.

Baboo Umbica Churn Chowdry.

Baboo Nocoor Kristo Mookerjee.

Baboo Hurrish Chunder Roy Chowdry.

Oudh.

Baboo Raj Kissen Banerjee.

Baboo Bepin Behary Sett.

Baboo Judu Nath Bose.

Central Provinces.

Baboo Judu Nath Mookerjee.

British Burmah.

Baboo Rakhal Doss Roy.

No. 261.

The 26th September 1864.

Captain G. P. de P. Falconnet, Royal Engineers, (Madras,) Executive Engineer, 2nd Class, recently returned from leave to Europe, is transferred from British Burmah to the Rajpootana Circle of Public Works.

No. 262.

Captain W. S. Trevor, Controller and Examiner of Public Works Accounts, Bengal, has been placed at the disposal of the Government of India in the Financial Department, as to allow him to act as Mint Master, Calcutta, during the absence of Captain H. Hyde, in addition to his own duties.

No. 263.

Mr. W. H. Parker, Civil, Divisional Engineer, Allahabad Division, has passed the prescribed examination in Hindoostanee, agreeably to G. O. G. G., dated 9th January 1837.

No. 264.

Mr. R. B. Wrenn, Supervisor, attached to 1st Division, Great Northern Road, Central Provinces, resumed his duties on 1st September 1864.

The remaining portion of the leave, for six months, on medical certificate, granted to Mr. Wrenn, in Government Notification, Public Works Department, No. 185, dated 12th July 1864, is hereby cancelled.

No. 265.

Lieutenant A. J. C. Cunningham, R. E., is brought on the strength of the Public Works Department, as a Probationary Assistant Engineer, with effect from the 1st May 1864, and posted to the North-Western Provinces.

No. 266.

The undermentioned passed students of the Thomason College, Roorkee, are appointed to the Public Works Department, as Probationary Assistant Engineers, and posted as follows :—

To Bengal.

Lieutenant J. E. Sandeman, General List, Infantry.

Mr. W. Fernie.

To North-Western Provinces.

Lieutenant F. D. M. Brown, V. C., Her Majesty's 101st Regiment.

Mr. J. H. Penn.

To Punjab.

Lieutenant A. E. Downing, 8th Native Infantry.

Mr. E. A. Sibold.

Mr. J. Macdowell.

To Oudh.

Mr. W. C. Wright.

To Central Provinces.

Lieutenant C. E. Shepherd, General List, Infantry.

No. 267.

The 29th September 1864.

The designation of the Officers in the Irrigation Department, in the North-Western Provinces and Punjab, will hereafter be assimilated to those in the other branches of the department. The Superintendent General and Director of Canals will be termed Chief Engineers of Irrigation Works, and their Deputies will be termed Superintending Engineers of Irrigation Works; and the powers of these two classes of Officers will be the same as those of other Chief and Superintending Engineers. The Superintendents of Canals will be termed Executive Engineers, and the Deputies Assistant Engineers.

No. 268.

The Western Jumna Canal is transferred from the charge of the Chief Engineer of Irrigation Works, in the North-Western Provinces, to that of the Chief Engineer of Irrigation Works in the Punjab.

No. 269.

Captain J. Crofton, R. E., is appointed Chief Engineer of Irrigation Works in the Punjab.

No. 270.

Captain T. G. Glover, R. E., Superintending Engineer of Irrigation Works, North-Western Provinces, will officiate as Chief Engineer of Irrigation Works, until relieved by Captain Dyas.

R. STRACHEY, *Col.*, R. E.
Secy. to the Govt. of India.

ADVERTISEMENTS.

NOTICE.

The Mint and the Currency Departments close for the transaction of business with the public, on Saturdays at 1 P. M., and on other week days at 3 P. M.

H. HYDE,
Mint Master & Head Commr. of Paper Currency.

CALCUTTA,
The 1st Sept. 1864.

NOTIFICATION.

With reference to the Notification issued from the Office of the Commissioner of Mysore, on 14th April 1864, notice is hereby given that the Commissioner has, with the approval and under the directions of the Supreme Government, nominated Captain C. Elliott, C. B., Officiating Superintendent of the Ashtagram Division, to adjust, in conjunction with J. C. Campbell, Esq., Durbar Surgeon, all claims preferred against His Highness the Maharajah of Mysore.

Creditors are, therefore, informed that all the claims filed by them in the Commissioner's Office will be sent to Mysore, and that they are required to furnish Captain C. Elliott, C. B., when called for, all vouchers and accounts which may be necessary to substantiate their claims.

The enquiry will commence on 15th September, after which date no claims will be received in the Commissioner's Office.

MYSORE, COMMISSIONER'S OFFICE; *The 20th August* 1864. (Sd.) L. BOWRING, *Commissioner.*

Just Published.

SELECTIONS

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NOTICE,—No. 2729.

Notice is hereby given that arrangements have been made for the despatch of *letters* for the United Kingdom marked *viâ Southampton* by the Bombay route, and consequently the previous restriction of that route to Marseilles correspondence only has been relaxed as far as *letters* are concerned.

In future, *letters* for the United Kingdom by the Bombay Mail viâ Southampton will be forwarded. The postage will be 4 annas per ½ oz.

CALCUTTA, *8th August* 1864. C. K. DOVE, *Post-master Genl. of Bengal.*

POSTAL NOTICE.

Under existing arrangements, ordinary Inland Postage is leviable, in addition to Overland Postage, on all Overland covers posted for despatch by the After-Packet Mail, which is closed at the Calcutta Post Office on the day following that of the closing of the Overland Steamer Mail.

With the sanction of the Government of India, the following reduced Scale of Additional or After-Packet Postage is hereby prescribed, in substitution of the ordinary Inland Scale hitherto levied :—

	Not exceeding in weight	Additional or After-Packet Postage.
Letters	½ oz.	1 Anna.
	1 oz.	2 Annas.
	2 ozs.	4 Annas.

and so on, adding two Annas for every additional ounce or fraction thereof.

Newspapers.	2 ozs.	½ Anna.
	4 ozs.	1 Anna.

and so on, adding one Anna for every additional four ounces or fraction thereof.

CALCUTTA; *The 24th Sept.* 1864. A. M. MONTEATH, *In charge of the Office of Director Genl. of the Post Office of India.*

LAHORE CURRENCY NOTES.

Notes of the LAHORE Circle of Issue of Paper Currency are available, to a limited amount for cash, at the Office of Issue of Paper Cufrency at the Calcutta Mint.

These Notes are payable on presentation at the Office of the Deputy Commissioner of Paper Currency, LAHORE, or at the Office of Issue of Paper Currency, Calcutta Mint.

DEPT. OF ISSUE OF PAPER CURRENCY, CALCUTTA MINT, *The 10th September* 1864. H. HYDE, *Head Commissioner of Paper Currency.*

ALLAHABAD CURRENCY NOTES.

Notes of the ALLAHABAD Circle of Issue of Paper Currency are available, to a limited amount for cash, at the Office of Issue of Paper Currency at the Calcutta Mint.

These notes are payable on presentation at the Office of the Deputy Commissioner of Paper Currency, ALLAHABAD, or at the Office of Issue of Paper Currency, Calcutta Mint.

DEPT. OF ISSUE OF PAPER CURRENCY, CALCUTTA MINT, *The 10th September* 1864. H. HYDE, *Head Commissioner of Paper Currency.*

THE *GAZETTE OF INDIA.*

During the absence from Calcutta of the Members of the Government of India, or until further orders, the *Gazette of India* will be published at Simla. All communications, therefore, regarding the *Gazette* should be addressed to that Station.

SALE OF WASTE LAND AT MOHUMDEE.

Notice is hereby given that, should no objection be preferred, under Act XXIII. of 1863, rendering it necessary to defer sale, the several plots of Waste Land situate in the District of Mohumdee, which are entered in the list appended, will be sold by public auction on the 10th January 1865, to the highest bidder, above the upset price of two Rupees and eight Annas (2-8-0) per acre, at the Office of the Deputy Commissioner at Lukheempore. The sales will be made in the manner, and subject to the conditions, prescribed by the rules for the sale of Waste Land in Oudh.

Copies of the rules referred to, and forms of the Deed of Sale, can be obtained, on application, at the Office of the Chief Commissioner; and maps of the allotments, on a scale of four inches to a mile, may be seen at the Office of the Deputy Commissioner of Mohumdee.

T. H. KAVANAGH,
Offg. Deputy Commissioner.

List of Waste Lands available for sale in the Mohumdee District.

General Number.	Pergunnah.	Name of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
1	Bhoor ..	Allotment No. 1 ..	2,291	Bounded on the west by Mr. Allen's grant; on the north by the village Kanp; on the east by the village Kishunpoor; and on the south by the grant of Messrs. Saunders and Menzies, and the village Sooltanpoor of District Shajehanpoor, from which it is separated by the Oel river.	The river Chowka flows two miles from the northern boundary.
2	Alleegunj ..	Allotment No. 2	1,221	Bounded on the west by Mr. Foy's grant; on the north by the village Bubadurnuggur; on the east by the village Umbara; and on the south by the grant of Ahmud Allee.	
3	Hyderabad	Allotment No. 3 ...	5,272	Bounded on the west by the grants of Abdool Wahid, and Mr. Singer on the north; and north-east by the river Oel, which separates it from the grants of Mr. Mohkin, Mr. Foy, and Ussud Allee; on the south by the villages Sikundurpoor, Khujoon, Puharpoor, Huzrutpoor, Kookra, and Khunjunpoor.	
4	Ditto ..	Allotment No. 4	2,555	Bounded on the west by allotment No. 5; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel river; on the south-east by Mr. Singer's grant; and on the south-west by Captain William Hearsey's grant.	
5	Ditto .	Allotment No. 5 .	3,703	Bounded on the west by the villages, Mudarpoor, Bhoodapoor, Byspoor, Jurowlee, and Sera Mow of District Shajehanpoor; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel river; on the east by allotment No. 4, and Captain William Hearsey's grant; and on the south-east by the village Mylanee.	The boundary between this allotment and the villages of District Shajehanpoor is disputed by the proprietors of the latter.
6	Ditto .	Allotment No. 6	760	Bounded on the north-west by the village Lurtee of District Shajehanpoor; on the north-east by the villages Mylanee and Sulabutnuggur; on the south by allotment No. 7; and on the south-west by the village Nurota of District Shajehanpoor, from which it is separated by the Kutna river.	
7	Ditto ...	Allotment No. 7 ..	5,011	Bounded on the west by the villages Soonbaree and Nurota of District Shajehanpoor, from which it is separated by the Kutna river; on the north by allotment No. 6, and the village Sulabutnuggur; on the east by allotments Nos. 8 and 9, from which it is separated by a water-channel; on the south by the village Kurehta; and on the south-west by Mr. Powell's grant.	

List of Waste Lands available for sale,—concluded.

General Number.	Pergunnah.	Name of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNGE.	
8	Hyderabad ...	Allotment No. 8 ...	5,005	Bounded on the west by allotment No. 7, and the villages Sulabutnuggur and Mylanee; on the north by Captain William Hearsey's grant; on the north-east by the grants of Mr. Singer and Abdool Wahid; on the east by the village Puharnuggur; and on the south by allotment No. 9.	
9	Ditto ...	Allotment No. 9 ...	5,014	Bounded on the west by the village Kurohta, and allotment No. 7, from which it is separated by a water channel; on the north by allotment No. 8; on the east by the villages Puharnuggur and Jutpoorwa; and on the south by Mr. Carew's grant.	
10	Ditto ...	Allotment No. 10 ..	5,345	Bounded on the west by Mr. Carew's grant; on the north by the villages Hurdowa, Dhankha, and Kulinjurpoor; on the east by allotment No. 11; and on the south-west by the villages Subsarpoor and Ussowa.	
11	Ditto ...	Allotment No. 11 ...	5,202	Bounded on the west by allotment No. 10; on the north by the villages Kulinjurpoor, and Balarpoor, and Mr. Read's grant; on the east by Mr. Hamilton's grant; on the south-east by the villages, Nugra, Umlia, and Kuklapoor; on the south by the village Koonwurpoor, and Mr. Smith's grant; and on the south-west by the village Subsarpoor.	
12	Karunpoor ..	Allotment No. 12 ...	408	Bounded on the west by Mr. Hamilton's grant; on the north by Mr. Read's grant; on the east by Captain John Hearsey's grant; and on the south-east by the village Bhoorwara, from which it is separated by the made road from Gola to Alleegunj.	
13	Hyderabad .	Allotment No. 13 ..	622	Bounded on the west by Mr. Carnegy's grant; on the north by the village Purelee; on the east by Captain William Hearsey's second grant; and on the south by Mr. Carnegy's second grant, from which it is separated by the Kutna river.	
				TEHSEEL MOHUMDEE.	
14	Kusta ...	Allotment No. 14 ...	3,229	Bounded on the west by the village Khanazadpoor, and Rao Toolaram's grant of Tehseel Alleegunj; on the north by the villages, Busokhur, Lalpoor, Dewapoor, and Jigna; on the east by the village Synpoor; and on the south by Captain Adolphus Orr's grant, and by the grants of Jankeepershad and Dhowkul, and the village Sisokun of Pergunnah Owrungabad; it is separated from the two latter grants, and from Sisokun by the Kutna river.	

SHAJEHANPOOR,
The 29th July 1864.

JOHN CAVANAGH,
Asst. Supdt., Settlement and Survey.

Printed and Published for the Government of India by J. L. KINGHAM, *at the Government Press, Simla.*

No. 40.

The Gazette of India.

Published by Authority.

SATURDAY, OCTOBER 8, 1864.

HOME DEPARTMENT.

No. 3045.

Simla, the 4th October 1864.

Notifications.—The Governor General in Council is pleased to make the following appointments :—

Mr. A. G. Macpherson, Barrister-at-law, to be Assistant Secretary to the Government of India, in the Legislative Branch of the Home Department, in succession to Mr. Macleod Wylie, who has resigned.

Mr. Whitley Stokes, Barrister-at-law, to officiate as Assistant Secretary in the Legislative Branch of the Home Department until relieved by Mr. Macpherson, or until further orders.

The services of Mr. C. Boulnois, Barrister-at-law, now officiating as Deputy Secretary in the Legislative Branch, are re-placed at the disposal of the Government of Bengal, from the date he may be relieved of the charge of that office by Mr. Stokes.

No. 3046.

The 5th Oetober 1864.

In accordance with the power vested in the Governor General in Council by the 9th Section of the Act 24 and 25 Victoria, Cap. 67, to appoint the place of meeting of the Council of the Governor General, His Excellency in Council is pleased to direct that the said Council shall, from and after the 1st November next and until further notice, assemble at Calcutta in the territories administered by the Lieutenant Governor of Bengal.

By order of the Governor General in Council.

No. 3078.

The 6th October 1864.

The Governor General in Council is pleased to authorize the following alteration in List No. 2 of parties authorized to send Letters and Official Gazettes *bonâ fide* and exclusively on the Public Service, relating to the business of their respective Departments, without actual payment of postage, but only to the authorities named :—

Present Rule.

Chaplains at Out-Stations	To the Bishop, Archdeacon, and Ecclesiastical Registrar.
Chaplains (Domestic) to the Bishops ...	To the Bishop.

Alteration now sanctioned.

Chaplains at Out-Stations	To the Bishop and his Domestic Chaplain, the Archdeacon, and the Ecclesiastical Registrar.
Chaplains (Domestic) to the Bishops ...	To the Bishop and to Chaplains and Assistant Chaplains, and other Clergymen with whom the Bishop has occasion to correspond *on the Public Service.*

No. 3101.

The 5th October 1864.

The Governor General in Council having had under consideration the rules for the examination of Military Officers seeking admission to the Staff Corps in the Civil and Political Departments, which were published in the Notification of Government, No. 242, dated 25th May last, has determined, subject to the sanction of Her Majesty's Secretary of State, on the substitution of the following rules :—

In continuation of the general Regulations for the admission of Officers to the Staff Corps, notified by the Military Department in G. O. No. 531 of 1864, dated the 27th June, the following Rules relating to the future employment of Military Officers in the Civil and Political Departments of the Government, are published for general information :—

I.—A candidate for appointment to the Civil or Political Department, with the view of qualifying

for the Staff Corps, must furnish the certificates mentioned in paragraph 5 of G. O. No. 531, of which the forms were given in Appendix A. of the same General Order, and are now re-published at the end of the present Notification.

II.—He must have been previously attached, for a period of not less than one year, to a Native Regiment;* but such period may form part of the three years' duty with a regiment required by the general Regulations for admission to the Staff Corps. He will be required to produce a certificate from his superior Officer, testifying to his efficiency and good conduct, and especially to his conciliatory demeanour towards the Native soldiery, and other people of the country with whom he has been brought in contact.

III.—The period of one year,—reckoned, as explained in the following rule, from the date of the first half-yearly examination held subsequent to appointment,—is fixed as the limit within which an Officer, admitted on probation to employment in the Civil or Political Department, will be required to qualify himself to undergo the examinations hereinafter mentioned, in passing which he will have a claim to have his services retained, and he will then, under the orders of the Military Department, be appointed to the Staff Corps.

IV.—Examinations will be held half-yearly in October and April of each year. A candidate may appear at the first examination held after the expiry of the first six months of his probation, and if he fail to pass must again appear at the next examination, six months later. A candidate failing to pass at the first examination, held after the expiration of his year of probation, will be removed from employment in the Civil or Political Department, and consequently will not be appointed to the Staff Corps.

V.—Subject to such general directions as shall from time to time be given by the Government of India, the examinations will be conducted by a Committee acting under the orders of the Lieutenant Governor, or Chief Commissioner, or Political Agent or Resident, as the case may be.

VI.—The examination will embrace, in the case of Officers employed in general civil duties, the subjects of Indian History, Political Economy, and Jurisprudence. The works on the two last-named subjects, in which candidates will be examined, are Mills' Political Economy, Austin's Principles of Jurisprudence, Volume I., and Maine's Ancient Law. Notice of any change in the books for examination will be given at least one year before it takes effect.

VII.—Every Officer in civil employment will, in addition to the above examination, and notwithstanding his appointment to the Staff Corps, be required to undergo the local and departmental examinations prescribed for Covenanted Civil Servants in the Province in which he is serving.

VIII.—The examination in the case of Officers employed in the Political Department will embrace the subjects above-mentioned, and the candidate will, in addition, be examined in Wheaton's work on the principles of International Law. He will also be examined in the collection of Indian Treaties and Engagements, now being published under the direction of the Foreign Office.

IX.—No Officer will be admitted on probation to Civil or Political employment who has not passed the examination in Hindustani, required by the general Regulations for the admission of Officers to the Staff Corps.

X.—Cantonment Magistrates will be classed with Officers in civil employment. Separate rules will be promulgated hereafter as regards Police Officers; but Police Officers, if transferred to civil employment, will be required to pass the examination prescribed for Officers in civil employment.

XI.—As a general rule, Military Officers will be appointed to the Political Department from among those who are already in civil employment, and every Officer so transferred will be required to pass, within one year from the date of his transfer, the additional examination in International Law and Indian Treaties prescribed for the Political Department, failing which he will forfeit his appointment.

XII.—These rules are intended to be prospective in their effect. They will not apply to any Officers now holding permanent appointments in Civil Political employment. Such Officers will be entitled to join the Staff Corps in virtue of their appointments. Officers, however, who do not hold permanent appointments will be subject to these rules. But the case of any Officer who has been formerly in Civil or Political employment, and who having quitted such employment may hereafter be re-appointed to it, will be specially dealt with as the circumstances of the case may require.

Appendix A.

Certificate of Commanding Officer.

Certified that Lieutenant of the Regiment , a candidate for the Staff Corps, completed three years' duty with a Regiment on the , two years of which (or the whole period of which, as the case may be), were spent in India.

Lieutenant has passed the examination in the Native languages which qualifies for staff employment; and has attained such a knowledge of his drill and duty, as an Officer of Infantry (or Cavalry), in all its branches, as to qualify him for the Command of a Company (or Troop) in all situations. He also possesses a fair knowledge of the Articles of War and of the Queen's Regulations, as well as of the Military Regulations of the (Bengal, Madras or Bombay) Presidency, besides having gained some general acquaintance with the organization and nature of the duties of all branches of the Army serving in (Bengal, Madras or Bombay).

I further certify that during the period Lieutenant has served with this Regiment, he has been attentive to his duty, and that his conduct has been in all respects unexceptionable.

Station and date. *Commdg. Regiment.*

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* Any Officer who has been employed for a year in one of the Departments named on the margin, will be exempted from the condition prescribed by Rule II. of one year's service with a Native Regiment. Provided, however, that he shall produce, from the Officer under whom he may have served in any such Department, a certificate (to be countersigned by the head of the Department) to the same effect as that required from a superior Officer in case of service with a Native Regiment.

Survey.
Public Works.
Commissariat.
Stud
Police.

Surgeon's Certificate.

I certify that, to the best of my belief, Lieutenant is in good bodily health, and apparently well capable of undergoing the vicissitudes of service in India.

Station and date. *Surgeon* *Regiment.*

By order of the Governor General in Council,

E. C. BAYLEY,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 4th October 1864.

No. 803 *of* 1864.—The services of Colonel J. R. Becher, C. B., of the Royal Engineers, Commissioner and Superintendent of the Derajat Division, are re-placed at the disposal of the Foreign Department.

No. 804 *of* 1864.—Mr. Frederick Kitchen is appointed a Sub-Assistant Surveyor, 3rd Class, and posted to No. 7, Rajpootana Topographical Survey.

No. 805 *of* 1864.—The undermentioned Non-Commissioned Officer of Her Majesty's Service is permitted to reside and draw his pay in India, as an out-pensioner of Chelsea Hospital, according to the 23rd Clause of the Royal Warrant of the 1st July 1848, pending a reference to the Home Authorities as to the amount of his pension :—

Serjeant Major Edward Taylor, Her Majesty's 2nd Goorkha (the Sirmoor Rifle) Regiment.

No. 806 *of* 1864.—The following promotions are made in the undermentioned Corps of the Native Army :—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
28th (Punjab) Regiment, N. I.	Jemadar Jooahir Singh ...	Subadar...	14th June 1861	Deen Mahomed, invalided.
Ditto.	Ditto Jug Singh ...	Ditto ...	13th Sept. 1862	Motee Singh, dismissed.
Ditto.	Havildar Lainai Khan ...	Jemadar.	14th June 1861	Jooahir Singh, promoted.
Ditto.	Ditto Peerburkoordar Shah	Ditto ...	13th Sept. 1862	Jug Singh, promoted.
37th (the Meerut) Regiment, N. I.	Havildar Binda Ram ...	Ditto	1st May 1864...	Rutu Roy, invalided.
4th Goorkha Regiment.	Jemadar Nitiah Lohar .	Subadar ..	15th Oct. 1863	Ajub Sing, deceased.
Ditto.	Ditto Runjeet Konwr .	Ditto ...	20th March 1864	Beer Singh, deceased.
Ditto.	Havildar Kubbeeraj Goorung	Jemadar	15th Oct. 1863	Nitiah Lohar, promoted.
Ditto.	Ditto Singbeer Doura	Ditto ...	20th March 1864	Runjeet Konwr, promoted.

The promotions in the 28th (Punjab)* Regiment, Native Infantry, announced in G. G. O. No. 494, dated 13th June 1864, are hereby cancelled.

No. 807 *of* 1864.—Mr. F. P. Girdlestone, Assistant Executive Surveyor, No. 4, Topographical Party, Chota Nagpore Division Survey, is allowed leave of absence on medical certificate for three months, commencing from the 11th September 1864, to proceed to Sea and the Neilgherries, under the Revised Uncovenanted Service Absentee Rules.

No. 808 *of* 1864.—Lieutenant R. V. Riddell, Royal Engineers, Assistant Surveyor, Rewah Topographical Survey, is appointed to take charge of the Cossyah Hill Topographical Survey, during the employment of Captain Godwin Austen on special duty.

The 5th October 1864.

No. 809 *of* 1864.—The following extract from the *London Gazette* of the 5th August 1864, is published for general information :—

WAR OFFICE;

The 5th August 1864.

The Queen has been graciously pleased to give orders for the following appointments to the Most Hon'ble Order of the Bath :—

To be an Ordinary Member of the Military Division of the Second Class, or Knights Commanders, viz. :—

Major General John Garvock.

To be Ordinary Members of the Military Division of the Third Class, or Companions, viz. :—

Colonel Reginald Yonge Shipley, 7th Regiment.

Lieutenant Colonel John Luther Vanghan, Bengal Staff Corps.

Lieutenant Colonel George Allgood, Bengal Staff Corps.

Lieutenant Colonel Frederick Octavius Salusbury, 101st Regiment.

Lieutenant Colonel Charles Henry Brownlow, Bengal Staff Corps.

Lieutenant Colonel Charles Patton Keyes, Madras Staff Corps; and,

Major John Stewart Tulloh, Royal Artillery.

No. 810 *of* 1864.—The following extract from the *London Gazette* of the 5th August 1864, is published for general information :—

WAR OFFICE;

Pall Mall, the 5th August 1864.

BREVET.

Brigadier General Neville Bowles Chamberlain, K. C. B., of Her Majesty's Indian Army, to be Major General, dated 5th August 1864.

Lieutenant Colonel Alexander Taylor, C. B., Royal Engineers, to be Colonel, dated 5th August 1864.

Major and Brevet Lieutenant Colonel Alfred Thomas Wilde, C. B., Madras Staff Corps, Commandant Corps of Guides, to be Aide-de-Camp to Her Majesty, with the rank of Colonel in the Army, dated 5th August 1864.

Major Campbell Claye Grant Ross, Commandant, 14th Bengal Native Infantry, to be Lieutenant Colonel, dated 5th August 1864.

Major William Domett Morgan, Bengal Staff Corps, to be Lieutenant Colonel, dated 5th August 1864.

Major Arthur Charles Parker, 71st Foot, to be Lieutenant Colonel, dated 5th August 1864.

Captain and Brevet Major Charles Henry Brownlow, Bengal Staff Corps, to be Lieutenant Colonel, dated 5th August 1864.

Major Charles Patton Keyes, Madras Staff Corps, to be Lieutenant Colonel, dated 5th August 1864.

Major Thomas Wright, Bengal Staff Corps, to be Lieutenant Colonel, dated 5th August 1864.

Captain J. Stewart Tulloh, Royal Artillery, to be Major, dated 5th August 1864.

Captain F. Royle de Bude, Royal Artillery, to be Major, dated 5th August 1864.

Second Captain Francis Robert Butt, Royal Artillery, to be Major, dated 5th August 1864.

Second Captain Thomas Elliott Hughes, Royal Artillery, to be Major, dated 5th August 1864.

Captain John Hadow Jenkins, Deputy Assistant Commissary General, Bengal, to be Major, dated 5th August 1864.

Deputy Assistant Commissary General John Thomas Gibson, Madras Ordnance Department, to have the honorary rank of Lieutenant, dated 5th August 1864.

India Office, the 2nd August 1864.

Her Majesty has been pleased to approve the undermentioned promotions and alterations of rank amongst the Officers of the Staff Corps, and of Her Majesty's Indian Military Forces :—

BREVET.

Major Alexander Boyd, Bengal Infantry, to be Lieutenant Colonel; Captain Henry Shewell, Bombay Infantry, to be Major, in succession to Major General R. Thorpe, Madras Infantry, deceased, dated 18th January 1864.

BENGAL STAFF CORPS.

The admission, to the Bengal Staff Corps, of the undermentioned Officers has been cancelled :—

Captain Samuel Richard John Owen, of the late 19th Native Infantry.

Lieutenant Arthur Fergusson Lindsay, of the late 63rd Native Infantry.

Lieutenant George Bowen Cassan Simpson, of the late 23rd Native Infantry.

Lieutenant Walter Ernest Forbes, of the Royal (Bengal) Artillery.

BENGAL ARMY.—PROMOTIONS.

Infantry.

Major (Brevet Lieutenant Colonel) John Barrett, from the 37th Native Infantry, to be Lieutenant Colonel, vice Slater, deceased, dated 31st October 1863.

ALTERATIONS OF RANK.

General List of Infantry Officers.

The undermentioned Officers to take rank from the dates specified :—

Lieutenant Edward Millett Forbes, from the 31st October 1863.

Lieutenant Arthur Benjamin Clare, from the 13th November 1863.

Lieutenant George Campbell Napier, from the 14th November 1863.

Lieutenant William Hope Meiklejohn, from the 17th November 1863.

Lieutenant Alexander Jeffrey Nicholson, from the 19th November 1863.

Lieutenant Archibald Cuthbert Bigg-Wither, from the 26th November 1863.

Lieutenant Henry John Lawrence, from the 10th December 1863.

Lieutenant William Loch, from the 14th December 1863.

Lieutenant Richmond Shakespear, from the 15th December 1863.

Lieutenant Binfield Wemyss, from the 17th December 1863.

Lieutenant Robert William Napier, from the 30th December 1863.

Lieutenant Allan Scott Roberts, from the 1st January 1864.

Lieutenant Stephen Hotham, from the 2nd January 1864.

Lieutenant Howard Kingscote, from the 13th January 1864.

MEDICAL OFFICERS.—PROMOTIONS.

Assistant Surgeon Alexander Christison, M. D., to be Surgeon, vice Thomson, retired, dated 24th March 1864.

Assistant Surgeon James Macnabb Cunningham, to be Surgeon, vice Dickson, retired, dated 1st April 1864.

MADRAS STAFF CORPS.—ADMISSION.

To be Captain.

Second Captain Horatio Biden, of the Royal (Madras) Artillery, dated 27th August 1858.

PROMOTION.

To be Lieutenant Colonel.

Major Alexander Kennedy Clarke Kennedy, dated 28th April 1864.

MADRAS ARMY.

2nd Light Cavalry.

Lieutenant Alexander Henry Edward Campbell* to be Captain, vice Cherry, deceased, dated 15th March 1864.

* *Note.*—This Officer was erroneously described as of the Madras Staff Corps in the *London Gazette* of 3rd June last.

3rd Light Cavalry.

Lieutenant John Macgregor Kerr, to be Captain, vice Money, deceased, dated 25th March 1864.

4th Light Cavalry.

Lieutenant Francis Sawbridge Cherry, to be Captain, vice Clerk, retired, dated 10th April 1863.

30th Native Infantry.

Captain (Brevet Lieutenant Colonel) Clements Edward Money Walker, to be Major; Lieutenant (Brevet Captain) William Osborn, to be Captain; vice Findlay, retired, dated 14th November 1863.

General List of Infantry Officers.

Ensign Frederick Edmund Spry, to be Lieutenant, in succession to Fischer, deceased, dated 8th January 1864.

Ensign Alexander John Shaw, to be Lieutenant, vice Sandys, 48th Native Infantry, resigned, dated 18th February 1864.

Ensign Frank James Fraser Munro, to be Lieutenant, vice Oliver, cadre late 1st European Regiment, exchanged to the 5th Foot, dated 1st March 1864.

Ensign Colin Charles Campbell, to be Lieutenant, vice Ross, 39th Native Infantry, dismissed, dated 17th March 1861.

Ensign Edmund Pennycuick Maltby, to be Lieutenant, vice Wylly, 18th Native Infantry, deceased, dated 18th March 1864.

Ensign William Miller, to be Lieutenant, vice Merritt, 9th Native Infantry, deceased, dated 21st March 1864.

Ensign Robert Mildmay Clerk, to be Lieutenant, vice Fox, 14th Native Infantry, deceased, dated 12th April 1864.

Ensign Thomas William Sanders, to be Lieutenant, in succession to Robertson, late 48th Native Infantry (Staff Corps), deceased, dated 14th April 1864.

ALTERATIONS OF RANK.

Infantry.

Lieutenant Colonel William Taylor Money, to take rank from 2nd November 1863.

Late 3rd Madras European Regiment.

Captain William Stoddart, to take rank from 1st January 1863.

30th Native Infantry.

Major Alexander Stevenson Findlay (retired), to take rank from 2nd November 1863.

General List of Cavalry Officers.

Lieutenant Francis Montgomery Onslow, to take rank from 25th December 1861.

General List of Infantry Officers.

The undermentioned Officers to take rank from the dates specified, viz.:—

Lieutenant Henry Edward Dashwood Bayley, from the 1st January 1863.

Lieutenant John Henry Gaussen, from 5th January 1863.

Lieutenant John Leigh Goldie Silver, from 5th February 1863.

Lieutenant George Chamberlain Cooper, from 14th November 1863.

Lieutenant Charles Edward Lorraine Eastall, from 26th November 1863.

MEDICAL OFFICERS.—PROMOTIONS.

Asistant Surgeon John Robert Theobalds, to be Surgeon, vice McKenna, retired, dated 11th October 1863.

Assistant Surgeon George Flower Trimmell, to be Surgeon, vice Scott, retired, dated 23rd February 1864.

Assistant Surgeon James Donaldson, M. D., to be Surgeon, vice Timins, deceased, dated 29th February 1864.

ALTERATIONS OF RANK.

The undermentioned Officers to take rank from the dates specified:—

Surgeon Edward Dixon, from 14th May 1863.

Surgeon James Cowpar, from 15th August 1863.

Surgeon Arthur Langford Trewman Cooke, from 28th August 1863.

Surgeon Lestock William Stewart, from 5th September 1863.

BOMBAY STAFF CORPS.

To be Captains.

Lieutenant Reay Templer Clarke, dated 20th March 1864.

Lieutenant Francis William Brown, dated 29th April 1864.

The admission to the Bombay Staff Corps of the undermentioned Officers, and the promotion therein of Brevet Captain Fairbrother and Lieutenant Hanson have been cancelled, viz. :—

Captain R. J. Castell, 4th Native Infantry.

Lieutenant (Brevet Captain) J. Fairbrother, 19th Native Infantry.

Lieutenant G. W. Hanson, 9th Native Infantry.

Lieutenant A. T. Reid, 10th Native Infantry.

BOMBAY ARMY.—PROMOTIONS.

Infantry.

Major John Field, from the 6th Native Infantry, to be Lieutenant Colonel, vice Travers, deceased, dated 22nd February 1864.

6th Native Infantry.

Captain Jonathan Augustus Spry Faulknor, to be Major; Lieutenant (Brevet Captain) John James Elder, to be Captain, in succession to Travers, deceased, dated 22nd February 1864.

General List of Infantry Officers.

Ensign William Edward Simpson, to be Lieutenant, vice Greenland Mansfield, to the 56th Foot, dated 18th November 1863.

Ensign Robert Anstice Prideaux, to be Lieutenant, in succession to Travers, deceased, dated 22nd February 1864.

Ensign Stephen Babington, to be Lieutenant, in succession to Carr, 6th Native Infantry (Staff Corps), deceased, dated 29th February 1864.

ALTERATIONS OF RANK.

The undermentioned Officers to take rank from the dates specified, viz :—

Lieutenant John Macclesfield Heath, from 27th April 1863.

Lieutenant Stanley Carter, from 19th July 1863.

Lieutenant John Arthur Rowlandson, from 27th July 1863.

Lieutenant Llewellyn Francis Heaton, from the 26th August 1863.

Lieutenant Maxwell Ryves, from 19th September 1863.

Lieutenant Robert William Welsh Greenlow, from the 4th October 1863.

Lieutenant Francis John Ebden, from the 30th October 1863.

Lieutenant James Fortnom Willoughby, from the 7th November 1863.

No. 811 *of* 1864.—With reference to Foreign Department Notification No. 1066, dated 31st August last, the services of Lieutenant E. R. C. Wilcox, Cantonment Joint Magistrate of Lucknow, are re-placed at the disposal of His Excellency the Commander-in-Chief.

The 7th October 1864.

No. 812 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe, on furlough, on private affairs :—

Veterinary Surgeon Henry Charles Hulse, of the Bengal Establishment.	For 18 months, under the new Regulations.

No. 813 *of* 1864.—Major J. S. Dunbar, Sub-Assistant Commissary General, 2nd Class, is appointed to officiate as Sub-Assistant Commissary General, 1st Class, with effect from the date he joined the Presidency Office, on return from sick leave to Europe,—the Junior Officer acting in that grade reverting to his former place.

No. 814 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe, on leave of absence, on sick certificate :—

Captain Edward Tulloch, of the late 69th Regiment, Native Infantry, Officiating Wing Officer, 1st Regiment, Native Infantry.	For two years, under the old Regulations.

No. 815 *of* 1864.—Major H. LeP. Trench, Sub-Assistant Stud Department, is allowed leave of absence from 13th September to the 20th October 1864, to visit Mussoorie and the Hills North of Deyrah, on medical certificate, under the old Regulations.

No. 816 *of* 1864.—The undermentioned Officer has reported his return from England :—

	Date of arrival at Fort William.
Major F. H. Smith, of the Bengal Staff Corps, Commandant, 18th Regiment, Bengal Cavalry.	27th September 1864.

H. W. NORMAN, *Col.*,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 2767.

Simla, the 3rd October 1864.

Notification.—Mr. G. Bagley, Chief Assistant in the Office of the Civil Pay-master, North-Western Provinces, is allowed privilege leave for one month from the 4th instant, or from any subsequent date on which he may avail himself of it.

Mr. L. Teyen, Second Assistant in the Office of the Civil Pay-master, North-Western Provinces, is appointed to act as Chief Assistant in that office, during the absence of Mr. G. Bagley on privilege leave.

By order of the Governor General in Council.

No. 2757.

Notification.—In continuation of the Notification No. 1967, dated the 18th ultimo, issued from this department, the following statement, showing the financial position of the several Guaranteed Railway Companies, quad the Government, is published for general information :—

State of the Capital Accounts of the Indian Railway Companies on the 31st July 1864.

	Amounts authorized to be raised.			Amounts paid by the Railway Companies.					Amount withdrawn by the Railway Companies.			Balance standing to the credit of the Railway Companies.	Amount advanced to the Railway Companies in excess of the amounts to their credit.
	Capital.	Debenture Loans.	Total.	Capital subscribed in England.	Capital subscribed in India.	Total Capital.	Debenture Loans.	Total.	In England.	In India.	Total.		
	£	£	£	£	£	£	£	£	£	£	£	£	£
East Indian:													
Main Line Capital	17,442,141	5,307,859	22,750,000	14,812,828	269,967	15,082,795	5,308,459	20,391,254	6,673,817	14,661,990	21,335,807	243,391	
Jubbulpore Capital	2,000,000	... ...	2,000,000	1,952,165	7,665	1,959,830	.. ...	1,959,830	136,458	635,428	771,886		
Madras:													
Main Line Capital	3,439,450	1,560,550	5,000,000	3,435,328	.....	3,435,328	1,579,600	5,014,928	2,313,478	3,637,028	5,950,506	701,578	
Bellary Capital	3,000,000	.. ...	3,000,000	2,475,730	...	2,475,730	.. ...	2,475,730	303,974	534,600	838,574		
Great Indian Peninsula	11,000,000	3,000,000	14,000,000	9,466,615	415,216	9,881,831	2,320,100	12,201,931	4,026,601	7,235,318	11,261,919	940,012	
Sind:													
Sind Railway Capital	1,610,500	389,500	2,000,000	1,541,865	21,020	1,562,885	389,500	1,952,385	777,326	1,121,045	1,898,371	54,014	
Indus Flotilla Capital	295,100	82,900	378,000	250,005	.....	250,005	82,900	332,905	214,063	100,742	314,805	18,100	
Punjab:													
Mooltan Capital	1,500,000	500,000	2,000,000	1,465,258	8,344	1,473,602	500,000	1,973,602	913,121	1,034,062	1,947,183	26,419	
Delhi Capital	2,500,000	... ...	2,500,000	1,042,187	4,850	1,047,037	... ...	1,047,037	4,725	47,772	52,497	994,540	
Bombay, Baroda, and Central India ...	4,150,000	950,000	5,100,000	3,866,887	21,662	3,888,549	917,195	4,805,744	2,031,548	3,008,277	5,039,825	... ...	234,081
Eastern Bengal	1,000,000	600,000	1,600,000	990,745	9,504	1,000,249	400,000	1,400,249	707,327	806,792	1,514,119	... ..	113,870
Calcutta and South-Eastern	310,000	190,000	500,000	299,377	19,623	319,000	90,000	409,000	189,910	266,211	456,121	... ...	56,121
Great Southern of India	862,900	302,700	1,165,600	628,779	1,221	630,000	253,000	883,000	339,764	362,806	702,570	180,430	
Total ...	49,110,091	12,883,509	61,993,600	42,218,769	779,072	42,997,841	11,840,754	54,838,595	18,632,112	33,452,071	52,084,183	3,158,484	404,072

Net Balance standing to the credit of the Railway Companies ... £2,754,412.

SIMLA;
FINANCIAL DEPARTMENT,
The 3rd October 1864.

Published by order of the Governor General in Council,

E. H. LUSHINGTON,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 361.

JUDICIAL.

Simla, the 6th October 1864.

Notifications.—Under Section IV. of Act XXV. of 1864, the Governor General of India in Council is pleased to license to the Revd. C. Campbell and the Revd. B. Rice to solemnize marriages within the Province of Mysore.

Under Section XLI. of the aforesaid Act, the Governor General in Council is pleased to license the Revd. V. Gnanacannoo to grant Certificates of Marriage between Native Christians, within the Province of Mysore.

No. 363.

A Commission of the Peace was issued from the High Court of Judicature of Fort William in Bengal on the 16th September, directed to the undermentioned Officers serving in Mysore, viz. :—

Major Robert Renton, Magistrate of the town of Mysore.

Captain Henry Edward Mottet, Assistant Superintendent, 2nd Class, Mysore.

No. 366.

Kishen Rao, Naib Tehsildar in the Belaspore District, Central Provinces, is invested with the powers of a Tehsildar of the 2nd Grade in the Revenue Department.

No. 202.

MILITARY.

The 7th October 1864.

Notification.—Major A. M. Mackenzie, Commandant of the Meywar Bheel Corps, has obtained one month's privilege leave of absence, from the 15th November next, or from such date as he may avail himself of it.

No. 558.

POLITICAL.

The 6th October 1864.

Notifications.—His Excellency the Viceroy and Governor General in Council is pleased to place the services of Dr. C. Williams, of Her Majesty's Medical Service, and Agent to the Chief Commissioner of British Burmah, at the disposal of the Military Department.

Dr. Williams will remain at Mandalay until relieved by Captain H. A. Browne.

No. 562.

His Excellency the Viceroy and Governor General of India in Council is pleased to confer the title of "Rai" on Lalla Doorgapershad of Mirzapore.

No. 564.

His Excellency the Viceroy and Governor General of India in Council is pleased to confer the title of "Khan Bahadoor" on Moonshee Ameer Ally, at present a Member of the Council of His Honor the Lieutenant Governor of Bengal for making Laws and Regulations.

No. 1402.

GENERAL.

The 6th October 1864.

Notifications.—Captain H. Fraser, Second Assistant Resident at Hyderabad, having, on the 1st September, reported his return to duty from leave on medical certificate to Europe, is appointed to officiate as First Assistant Resident, until further orders.

Captain Fraser assumed charge of the offices of First Assistant Resident and Superintendent of Residency Bazaars from Lieutenant W. Tweedie, Officiating Second Assistant Resident, on the afternoon of the 1st September.

No. 1404.

Neamut Alee Khan, Extra Assistant Commissioner of Settlements, Oonao, in Oudh, availed himself, on the afternoon of the 13th September, of the one month's privilege leave granted to him in G. O. No. 1051, dated 31st August.

No. 1406.

Moonshee Bukhtawur Sing, Extra Assistant Commissioner, Belaspore District, in the Central Provinces, has obtained six months' leave of absence, on medical certificate, from the date on which he may avail himself of it.

No. 1408.

Lieutenant J. E. Sandeman, of the General List, Infantry, is appointed a Probationary Assistant in the Revenue Survey Department, and posted to the First Division, Central Provinces.

No. 4112.

His Excellency the Viceroy and Governor General in Council is pleased to accept the resignation by Captain D. W. Wise, of the Bengal Staff Corps, of his appointment as Assistant to the Agent, Governor General, for the States of Rajpootana.

Captain Wise's services are re-placed at the disposal of the Military Department from the date on which he may be relieved.

Lieutenant J. J. Blair, Officiating Assistant to the Agent, Governor General, for Rajpootana, is placed on the permanent strength of the Agency.

No. 1415.

Mr. A. H. Harington, Assistant Commissioner of Durriabad, has obtained leave for twenty-eight days, preparatory to applying for leave to England on medical certificate.

C. U. AITCHISON,
Under-Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

No. 271.

ESTABLISHMENT.

Simla, the 1st October 1864.

Notification.—Lieutenant C. E. Dellafossee, R. A., Probationary Assistant Engineer, is transferred from the Central Provinces to the Punjab.

No. 272.

REVENUE.—FORESTS.

Appointment.—Mr. W. Jacob is appointed an Assistant Conservator of Forests in the Central Provinces, and posted to the Nimar District, as a temporary measure, with effect from the 28th May last.

No. 273.

ESTABLISHMENT.

The 3rd October 1864.

Notifications.—Mr. R. N. Coxen is appointed to the Public Works Department, as an Assistant Engineer, 1st Class, and posted to Bengal.

No. 274.

Assistant Overseer Kishore Chund is transferred from the Punjab to the North-Western Provinces, and Serjeant R. H. Jackson, Assistant Overseer, from the latter to the former Province.

No. 275.

The leave granted in Notification No. 220, dated the 19th August 1864, to Major A. Allen, Executive Engineer, Central Provinces, is to be held to have effect from the 29th May, instead of the 29th March 1864.

No. 276.

Mr. J. M. Algie, appointed a Probationary Assistant Engineer in Notification No. 278, dated 3rd October 1864, reported his arrival at Rangoon on the 6th ultimo, and has been posted to the Rangoon Division of Public Works.

No. 277.

The promotion of Lieutenant H. C. W. Clarke, Central Provinces, to Assistant Engineer, 2nd Class, is to date from the 1st December 1863, instead of the 27th June 1864, as stated in Notification No. 200 of the 29th July last.

No. 278.

The undermentioned gentlemen, under covenant with Her Majesty's Secretary of State for India, are appointed to the Department Public Works as Probationary Assistant Engineers, with effect from the 23rd June 1864, and posted as follows, viz.:—

To Bengal.

Mr. C. H. Ringwood.

To North-Western Provinces.

Mr. W. McCleery.

Mr. W. F. Heath.

To Punjab.

Mr. W. Quarry.

Mr. R. H. Tulloh.

Mr. R. D. Falkiner.

To Oudh.

Mr. H. W. Hughes.

To Central Provinces.

Mr. R. C. Anderson.

To British Burmah.

Mr. J. M. Algie.

No. 279.

The 5th October 1864.

Corporal H. Brummall, temporary Assistant Overseer, Central Provinces, not having proved himself eligible for permanent employment in the Public Works Department, is remanded to the Madras Sappers and Miners.

No. 280.

Lieutenant Angelo, Assistant Engineer, took over charge of the Eastern Road Division, Central Provinces, from Major Tyrrell, on the forenoon of the 20th September 1864, and will officiate as Executive Engineer, during the absence of the latter Officer on leave.

No. 281.

The 6th October 1864.

Overseer (late Sergeant) J. H. Sharpe, Central Provinces, is permitted to resign his appointment in the Public Works Department.

No. 282.

Major J. F. Stoddard, Madras Staff Corps, received charge of the Upper Godavery Circle from Captain F. F. Haig, on the 8th September 1864, and will officiate as Superintending Engineer, during the absence of the latter Officer on leave, or until further orders.

No. 283.

In Notification No. 226 of 24th August last, notifying the date on which Captain Cobbe assumed charge of the office of Superintendent of Works, Jubbulpore Circle, for 2nd March, read 2nd April 1864.

No. 284.

Baboo Moolchund, Assistant Supervisor, Public Works Department, Central Provinces, having reported his return to duty on the 8th September last, the remainder of the twelve months' furlough granted to him in Notification No. 239 of 7th September last, is cancelled.

No. 285.

Mr. C. Polites, Civil Divisional Engineer, Rohilkund Division, is permitted, at his own request, to resign his appointment in the Department Public Works, with effect from the date on which he may be relieved of his charge.

No. 286.

Mr. H. Rigg, Civil Engineer, Probationary Assistant Engineer, Central Provinces, is promoted to the grade of Assistant Engineer, 2nd Class, with effect from 21st March 1864.

R. STRACHEY, *Col.*, R. E.
Secy. to the Govt. of India.

Statement of Government Promissory Notes enfaced for payment of interest in London, shewing the total amount outstanding according to the Registers received in this Office up to 21st September 1864.

	4 per cent. of 1824-25.	4 per cent. of 1828-29.	4 per cent. of 1832-33.	4 per cent. of 1835-36.	4 per cent. of 1842-43.	4 per cent of 1854-55.	5 per cent., Public Works, of 1854-55.	5 per cent. of 1856-57.	5½ per cent. of 1859-60.	3½ per cent. of 1853-54.	4½ per cent. of 1856-57.	Total Rupees.
Amount brought forward from the statement dated 12th instant.	53,000	2,300	25,25,000	23,71,000	94,00,300	64,87,300	31,51,300	4,62,34,900	2,30,94,300	18,600	16,500	9,33,54,500
ADD—												
Amount enfaced at Madras, as per Register received up to date.	... ...	... ...	... ...	... ...	... ...	15,800	... ...	500	... ...	... ...	... ..	16,300
Amount enfaced at Bombay, as per ditto ditto.	... ...	...	... ...	... ...	8,500	2,000	71,500	1,24,000	2,08,600	... ...	... ...	4,14,600
Amount enfaced at Calcutta from 8th to 21st September 1864.	...	... ...	2,500	... ...	10,700	... ...	2,000	500	12,000	... ...	... ...	27,700
Total ...	53,000	2,300	25,27,500	23,71,000	94,19,500	65,05,100	32,24,800	4,63,59,900	2,33,14,900	18,600	16,500	9,38,13,100
DEDUCT—												
Amount removed from the London Books, as per Register received up to date.	... ...	2,000	1,100	22,300	43,800	85,300	14,700	2,44,800	4,59,500	... ...	... ...	8,73,500
Total ...	53,000	300	25,26,400	23,48,700	93,75,700	64,19,800	32,10,100	4,61,15,100	2,28,55,400	18,600	16,500	9,29,39,600

FORT WILLIAM;
LOAN OFFICE,
The 21st Sept. 1864.

R. P. HARRISON,
Acctt. Genl. to the Govt. of India.

Statement of Government Promissory Notes enfaced throughout India for Payment of Interest in London shewing the total amount outstanding up to 31st August 1864, according to the Registers received in this Office.

	4 per cent. of 1824-25.	4 per cent. of 1828-29.	4 per cent. of 1832-33.	4 per cent. of 1835-36.	4 per cent. of 1842-43.	4 per cent. of 1854-55.	5 per cent., Public Works, of 1854-55.	5 per cent. of 1856-57.	5½ per cent. of 1859-60.	3½ per cent. of 1853-54.	4½ per cent. of 1856-57.	Total Rupees.
Amount on which Interest is now payable in London.	53,000	2,300	25,23,200	23,48,700	93,59,000	63,69,800	32,06,100	4,60,95,100	2,27,68,400	18,600	16,500	9,27,60,700

FORT WILLIAM;
LOAN OFFICE,
The 29th September 1864.

R. P. HARRISON,
Acctt. Genl. to the Govt. of India.

ADVERTISEMENTS.

THE *GAZETTE OF INDIA.*

NOTICE.

In consequence of the return of the Members of the Government of India to the Presidency, the *Gazette of India* will, on and after the 15th of October, be published in Calcutta. All communications, therefore, regarding the *Gazette*, should be addressed to the Presidency Office.

NOTICE.

The Mint and the Currency Departments close for the transaction of business with the public, on Saturdays at 1 P. M., and on other week days at 3 P. M.

H. HYDE,
Mint Master & Head Commr. of Paper Currency.

CALCUTTA,
The 1st Sept. 1864.

NOTIFICATION.

With reference to the Notification issued from the Office of the Commissioner of Mysore, on 14th April 1864, notice is hereby given that the Commissioner has, with the approval and under the directions of the Supreme Government, nominated Captain C. Elliott, C. B., Officiating Superintendent of the Ashtagram Division, to adjust, in conjunction with J. C. Campbell, Esq., Durbar Surgeon, all claims preferred against His Highness the Maharajah of Mysore.

Creditors are, therefore, informed that all the claims filed by them in the Commissioner's Office will be sent to Mysore, and that they are required to furnish Captain C. Elliott, C. B., when called for, all vouchers and accounts which may be necessary to substantiate their claims.

The enquiry will commence on 15th September, after which date no claims will be received in the Commissioner's Office.

MYSORE,
COMMISSIONER'S OFFICE;
The 29th August 1864.

(Sd.) L. BOWRING,
Commissioner.

NOTICE,—No. 2729.

Notice is hereby given that arrangements have been made for the despatch of *letters* for the United Kingdom marked *viâ Southampton* by the Bombay route, and consequently the previous restriction of that route to Marseilles correspondence only has been relaxed as far as *letters* are concerned.

In future, *letters* for the United Kingdom by the Bombay Mail viâ Southampton will be forwarded. The postage will be 4 annas per ½ oz.

CALCUTTA,
8th August 1864.

C. K. DOVE,
Post-master Genl. of Bengal.

FOR SALE.

A COLLECTION of TREATIES, ENGAGEMENTS and SUNNUDS, relating to India and neighbouring countries, compiled by C. U. Aitchison, B. C. S., Under-Secretary to the Government of India in the Foreign Department.

VOLUME I.—Containing the Treaties, &c., relating to Bengal, Burmah, and the Eastern Archipelago. Super royal, 8vo. pp. 372, with three Maps.

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Price, Five Rupees per volume.

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POSTAL NOTICE.

Under existing arrangements, ordinary Inland Postage is leviable, in addition to Overland Postage, on all Overland covers posted for despatch by the After-Packet Mail, which is closed at the Calcutta Post Office on the day following that of the closing of the Overland Steamer Mail.

With the sanction of the Government of India, the following reduced Scale of Additional or After-Packet Postage is hereby prescribed, in substitution of the ordinary Inland Scale hitherto levied :—

	Not exceeding in weight	Additional or After-Packet Postage.
Letters	½ oz.	1 Anna.
	1 oz.	2 Annas.
	2 ozs.	4 Annas.

and so on, adding two Annas for every additional ounce or fraction thereof.

Newspapers.	2 ozs.	½ Anna.
	4 ozs.	1 Anna.

and so on, adding one Anna for every additional four ounces or fraction thereof.

A. M. MONTEATH,
In charge of the Office of Director Genl. of the Post Office of India.

CALCUTTA;
The 24th Sept. 1864.

SALE OF WASTE LANDS IN THE PROVINCE OF OUDH.

Notice is hereby given that several plots of waste lands, in the District of Gonda, as shewn in the accompanying list, will be sold by Auction to the highest bidder, above the upset price of Rs. 2-8, two Rupees eight Annas, per acre, on the 10th December 1864, at the Office of the Deputy Commissioner of Gonda, should no objection be preferred, such as to render it necessary to defer the sale, under the provisions of Act XXIII. of 1863.

The sale will be made in the manner, and subject to the conditions, prescribed by the rules for the sale of waste lands in Oudh, and to the provisions of Act XXIII. of 1863. Copies of the Local Rules for the sale of waste lands, and forms of the Deed of Sale, can be obtained on application at the Chief Commissioner's Office.

Maps on the scale 1,320 feet to an inch of all allotments can be seen at the Deputy Commissioner's Office.

J. S. Ross,
Depy. Commr. of Gonda.

List of Jungle Grants available for sale in the District of Gonda and Province of Oudh.

General Number.	Pergunnah.	Name of Grant.	Approximate No. of Acres.	Boundaries
			Acres.	TURRUFGUNGE TEHSEEL.
1	Mahadowa ...	Gourah . ..	1,301	East by the Nawabgunj pergunnah and Tikery jungle, from which this grant is separated by the river Chimnai; north by mouzah Kurdoh, and pergunnah Munkapoor, Tehseel Utroulah; west by mouzahs Chundowa, Purrainee, Ramaipoor, Ajibnugger and Chundaha; south by mouzah Dabey and mouzah Gowriah.
2	Ditto .	Scherya	626	North and east by river, on the other side of which is pergunnah Munkapoor, Tehseel Utroulah; south by mouzah Admulpoor and a tributary of Chimnai; west by mouzah Scherya, whence the grant takes its name.
3	Nawabgunje...	Surjapoor	1,058	East by Sujway river; north by mouzahs Kurrowndy and Bittawa, and Muzrah of Hurdwa; west by grant No. 4, Pertab Singh's Fort; south by Surjapoor and mouzah of Hurdwa.
4	Ditto ...	Pertab Singh's Fort .	1,327	East by grant No. 3; north by Bukkrya and Bittowrah; west by Ummerpoor and Chimnai river; south by grant No. 5, (Ramgurh.)
5	Ditto ...	Ramgurh ..	2,983	East by Guraraya grant, and grant No. 6, (Liddhana); north by Hurdwa and Pursapoor; west and south by river Chimnai.
6	Ditto ..	Liddhana	163	East by Dr. Balquer's jungle grant; north by Guraraya grant; west by Chimnai river, and grant No. 5, (Ramgurh); south by zillah Goruckpoor, and mouzahs Liddhana and Gudnay, and river Chimnai.
				UTROULAH TEHSEEL.
7	Munkapoor ...	Chittowna Kote ...	3,080	East by the Munawar river; north by Munawar river, and Sujway river; south by grant of Dr. Balquer; west by No. 8, (Sujway and Sookary.)
8	Ditto ...	Sujway and Sookary.	1,982	North by Sujway river; east by No. 7, (Chittowna Kote); south by grant of Dr. Balquer, and mouzah Gundaray; west by No. 9, Tindoony.
9	Ditto ...	Tindoony	1,063	North by Sujway river; east by No. 8, Sujway and Sookary; south by Sookary stream and Gurraray jungle grant; west by mouzah Hurdwar, pergunnah Nawabgunje, Tehseel Turrufgunje.
10	Ditto ...	Kutahur	746	North by Yakoot Allies' grant; east by mouzahs Jullaha, Akkooray, and Munawar Nuddy; south by Munawar Nuddy, Chitteona jungle; west by mouzah Kutahur.
11	Ditto ...	Chowbaypoor ..	1,749	North by Biswee Nuddee, and Sadoollanugger pergunnah; east by mouzahs Khurka, Soorahu, Umghutty, and grant of Rajah of Munkapoor; south by mouzahs Koorasin, Mechka, Choubeypoor, Byrama, and Murdhegurah; west by mouzah Duttowlee Annamaala.
12	Ditto ...	Gayghaut	961	North by Biswee river; east by mouzah Gayghaut; south by mouzahs Munsookpoor, and Taipoor, and Kuttwa, and Bursanyah; west by mouzahs Huttanee and Goputpoor.
13	Bubnipair ..	Gowrah	1,238	North and east by Biswee river, with Mr. Cooke's grant on the other side; south by mouzahs of Goruckpoor zillah; west by mouzah Sookoolpoor and the Biswee river.
14	Ditto ...	Umwah	651	North by river Biswee; east by Sookoolpoor and river Biswee; south by mouzahs Muddunpoor, and Saburpoor, and Bunkutwa, and Bundraha; and west by river Biswee.

List of Jungle Grants available for sale,—concluded.

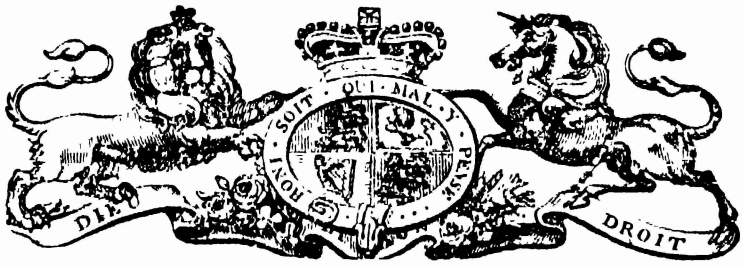
General Number.	Pergunnah.	Name of Grant.	Approximate No. of Acres.	Boundaries.
			Acres.	UTROULAH TEHSEEL.
15	Bubnipair ...	Bidowly	771	North by mouzah Moorlecjote, and Mahowlee Koree; east by Awratownda mouzah; south by mouzah Soorwa; west by mouzahs Munjwa, Bidowly, and Hurriah.
16	Ditto ...	Mahowlee Koree ...	1,145	West by Munawar Nuddee; north by Awlad Hoossain's grant; east by mouzahs Gunraha, Doorayna, Bukkraha, Misrowlee, Mushmoura, Bishnawpoor, and river Sowhee; south by Mahowlee Koree mouzah
17	Ditto ..	Bugdur .	613	North by river Biswee; east by mouzahs Bundhaha and Jumnaha; south by Randutpoor, and Materia maafee, and Misrowlee maafee, and Chundabhur maafee, and Chutkonoea; west by Bhurpoor.
18	Boorapair ...	Gharry Ghaut ..	2,034	South by Biswee river; east by Mr. Cooke's grant; north by Assamee Gorray and Bussyna; and west by grant of Hurruttun Singh.
19	Ditto ...	Soomahee .	888	East by river Kooany; north by Allipoor grant; west by mouzah Nurramyah and Bumman goan; and south by Mr. Cooke's grant.
20	Ditto ...	Sawukpoor ..	1,409	North and east by Kooany river; south by mouzahs Chunderdass and Rajnbaree; west by Hajeejote and Bustee jote, and Bahadoorpoor, and Bustee, and Buhway, and Mahomedpoor.
21	Ditto ..	Sujjuniah .	1,213	North by mouzahs Chandpoor, and Sahary, and Dowlutpoor, and Hutteeagurh; east by mouzah Hussanpoor; south by Hurruttun Singh's grant; west by mouzahs Burrowleepoor and Muddapoor.
22	Ditto ...	Suggragurh ..	1,387	North by river Kooany; east by Soothea; south by mouzahs Muthwapoor, and Purranda, and Hussungurh, and Auradhuah; west by mouzah Islampoor.
23	Ditto ...	Humeerpoor ...	1,913	North by zillah Goruckpoor Kooany Nuddee; east by Kooany Nuddee, and mouzah Bundaha, and mouzah Etyah; south by Bungoosra, Allipoor, Nurramyah Sommaihye; west by Ailowdeepoor, Asseepoor, Byspoor, Jullalpoor.
24	Sadoollanugger	Bundraha ...	2,230	North by river Kooany; east by Kooany and pergunnah Boorapair; south by mouzahs Raneepoor, Achulpoor Tindoonh, Bhanpoor and Khoreepoor and Bhurowah, Lowkeeah Tahir; and west by Lowkeeah-bhur and Maneeghurrah.
25	Ditto	Byaskooeah, ...	4,264	North by Kooany river; east by mouzah Badheepoor; south by mouzah Dhowrapoor, and Dewary, and Kuttra, and Nawa Koto, and Bussawun Bunkut, and Piuwunpoor, Sindhooah Raneepoor, Bunkuttwa, and Bitteeah, and Burrooah, and Roodowlee; west by Gonda Tehseel.
26	Utroulah ..	Pukkree ...	1,400	West by Kooany river; north by Gour grant, and mouzahs Mohullee and Mohulla; east by Muddar Bux's grant; south by jungle grant, Goomree, and mouzah Pukkree.
27	Ditto .	Gowur ...	1,222	North by mouzah Ramnugger, muzra Agaya; east by mouzah Agaya Sirsia; south by river Kooany; west by mouzah Goomree.
28	Ditto ...	Goomree ...	1,338	North by mouzah Rookhaya munjharee; mouzah Moojhany on the east, and mouzah Bungowa; south by mouzahs Agaya and Goomree; and west by mouzahs Gowrar Goodhaina Sewdialpoor, and Sawa Nuddee.
29	Ditto ..	Jufferabad ...	695	North by mouzah Jufferabad; east by mouzah Bahalee, and grant No. ; south by Kooany Nuddee and Sadoollanugger pergunnah; and west by grant Bhulwar.
30	Ditto ...	Bheetee (Etaie) ...	1,313	North by grant of Moulvie Mohomud Hossain; east by jungle grant Ramgurh; south by mouzah Islarah; west by mouzah Pukree, and grant Pukree.
31	Ditto ...	Ramgurh ...	1,577	East by river Kooany; south also by river Kooany; north by grant of Mohomud Hossain; west by mouzah Islara, and by jungle grant Jufferabad.
32	Ditto ..	Gujpoor ...	2,000	East by zillah Goruckpoor; south and west by Kooany river; north by mouzah Rampoor Etaie.
33	Ditto ...	Som[illegible] ..	862	North by mouzah Imlea and Nullah Khujjooah; east by pergunnah Utroulah; south by mouzah Chittaie; west by mouzah Shahpoor Etaie, mouzah Chumroopoor, mouzah Billaha.

GONDA; DEPY. COMMR.'S OFFICE,
The 11th May 1864.

W. KNIGHTON,
Offg. Depy. Commissioner.

Printed and Published for the Government of India by J. L. KINGHAM, *at the Government Press, Simla.*

No. 41.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, OCTOBER 15, 1864.

HOME DEPARTMENT.

No. 3121.

ECCLESIASTICAL.

Simlâ, the 6th October 1864.

Notifications.—The following Financial Despatch from the Right Honorable the Secretary of State for India, No. 186, dated the 30th July 1864, is published for general information :—

From Her Majesty's Secretary of State for India, to His Excellency the Right Honorable the Governor General of India in Council,—No. 186, *dated* 30*th July* 1864.

SIR,—I have considered in Council your Ecclesiastical letter dated the 31st March last, No. 3 together with the memorial therewith forwarded, containing modified proposals from the Bishops of Calcutta, Madras, and Bombay, on the subject of increasing the retiring pensions of Chaplains on the Indian Establishment.

2. After a full consideration of the subject, Her Majesty's Government have resolved as follows :—

I. A Chaplain retiring after completing the full period of service as prescribed by Government Regulations, shall receive a pension of £365 per annum.

This rule to come into operation in each Presidency as soon as either of the two Senior Chaplaincies in that Presidency is vacant.

II. The present second Chaplain may succeed to the Senior Chaplaincy, and the third to the second Chaplaincy, but if either of them accepts that advantage, he thereby forfeits his claim to the increased pension. With these exceptions, there shall be no more appointments to the two Senior Chaplaincies. The existing incumbents, in order to entitle themselves to the increased pension, must resign before the end of three years.

III. The lower rates of pension payable to Chaplains compelled by ill-health to retire after a shorter period of service, shall remain as at present.

3. No sufficient reason appears to exist for limiting the period of service as proposed by you.

4. Her Majesty's Government approve the change of designation proposed by the Bishops; and the terms Senior and Junior Chaplain may accordingly be adopted in lieu of Chaplain and Assistant Chaplain, as at present.

No. 3122.

The Governor General in Council is pleased to determine that in accordance with the provisions of Section 15, Act V of 1861, a force of Extra Police consisting of one Head Constable on Rs. 12, and six Constables on Rs. 6 each per mensem, shall be quartered on the following villages in the District of Gonda, for the period of six months, and shall be maintained at the cost of the Zemindars of those villages.

1.	Purraree	...	Bhowany Sahai.
2.	Muddoo	...	Raja Kissundut.
3.	Bunputteh	...	Baijoo.
4.	Umghuttee	...	Raja Munkapore.
5.	Deoria	...	Raja Kissundut.
6.	Toolseepore	..	Ditto.
7.	Manpore	...	Ditto.
8.	Kulhanee	..	Ditto.
9.	Mudhaipore	...	Ditto.
10.	Baepore	...	Raja Munkapore.
11.	Kullianpore	...	Ditto.
12.	Rummaypore	..	Ditto.

No. 3123.

The Governor General in Council is pleased to direct the following addition to be made to List No. I, published under date the 29th September 1854, of parties authorized to send by post, without actual payment of postage, all letters, packets, or parcels *bonâ fide* and exclusively on the Public Service, viz :—

The Government Astronomer, Madras.

E. C. BAYLEY,

Secy. to the Govt. of India.

No. 4727.

Fort William, the 9th October 1864.

Notifications.—The undermentioned Specifications of inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India, in the Home Department; copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India, in the Home Department, at the Presidency, to public inspection, upon payment of a fee of one Rupee, and a certified copy of any Specification will be given to any person requiring the same, on payment of the expense of copying.

No. 193.—(Amended Specification.) William Greig, late merchant of Mussoorie, for a "Horizontal Cotton Screw Press."

No. 194.—(Amended Specification.) William Greig, late merchant of Mussooorie, for a "Hand Flour Mill with two pair of stones."

No. 206.—William Greig, late merchant of Mussoorie, for "improving the cotton and jute Screw Presses" now in use in Calcutta and elsewhere.

No. 213.—Robert Stephen and David Stephen for screwing and pressing cotton, jute, and other materials by means of a Horizontal Screw worked horizontally and having double boxes, i. e., boxes at either end of the Screw.

No. 4758.

The 14th October 1864.

The Right Hon'ble the Governor General in Council is pleased to attach Messrs. P. Hurley and C. C. Quinn, of the Civil Service, reported qualified for the Public Service, to the Bengal Division of the Presidency of Fort William.

No. 4759.

The Right Hon'ble the Governor General in Council is pleased to attach Mr. G. M. Ogilvie, of the Civil Service, reported qualified for the Public Service, to the North-Western Provinces, the Punjab, and Oude.

No. 4760.

Mr. P. Hurley, Junior Civil Servant, having obtained a Certificate of High Proficiency in Bengalli, has been presented with the authorized donation of Rupees 800.

A. Howell,
Offg. Under Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

No. 4.

Railway.

Simla, the 29th September 1864.

Notifications.—Captain R. de Bourbel, R. E., Deputy Consulting Engineer to the Government of the North-Western Provinces, in the Public Works Department, Railway Branch, is transferred in the same capacity to Bengal.

No. 287.

Establishment.

The 7th October 1864.

Baboo Juddoonath Bhuttacharjee, Assistant Accountant, 2nd Class, Central Provinces, availed himself, on the 23rd July 1864, of the six months' leave of absence on medical certificate granted him in Notification No. 192 of 20th July 1864.

No. 288.

Conductor W. Phillips, Supervisor, Public Works Department, Central Provinces, is granted three months' privilege leave, with effect from the date on which he was relieved from the charge of the Agra Irrigation Works.

No. 289.

The 8th October 1864.

Major F. N. Smith, Deputy Controller, Public Works Accounts, 1st Class, British Burmah, on leave to Europe, is transferred to Mysore.

Mr. C. Nuttall, Deputy Controller, Public Works Accounts, Hyderabad, with temporary rank of 2nd Class, to officiate as Deputy Controller of Public Works Accounts, Mysore, during the absence on leave of Major F. N. Smith, or until further orders.

Mr. D. A. Gantzer, Accountant, 1st Class, British Burmah, to officiate as Deputy Controller, Public Works Accounts, Hyderabad, during the absence of Mr. C. Nuttall, or until further orders.

Mr. G. D. Prussia, Accountant, with temporary rank of 2nd Class, is transferred from the Straits Settlements to British Burmah.

R. Strachey, *Col.*, R. E.
Secy. to the Govt. of India.

No. 290.

Fort William, the 14th October 1864.

Posting.—The undermentioned men, appointed from the Thomason College as Probationary Assistant Overseers in Notification No. 256, dated 23rd September 1864, are posted to the Divisions specified opposite their respective names:—

Sergeant R. Dunlop, H. M.'s 54th Regiment ...	Lucknow.
Gunner W. Nicol, D. 22nd R. A.	Lucknow.
Gunner J. Sonthon	Sectapore.

E. C. S. Williams, *Capt.*, R. E.
Under Secy. to the Govt. of India.

ADVERTISEMENTS.

THE *GAZETTE OF INDIA.*

NOTICE.

In consequence of the return of the Members of the Government of India to the Presidency, the *Gazette of India* will, on and after the 15th of October, be published in Calcutta. All communications, therefore, regarding the *Gazette*, should be addressed to the Presidency Office.

OUDH CLAIMS COMMISSION.

Notice is hereby given that the Commissioners appointed in pursuance of the provisions of Act XXX of 1863 for the purpose of enquiring into certain claims against the late Native Government of Oudh will meet in a public sitting at the High Court, Appellate Branch, at Alipore, on Monday the 21st day of November next, and will sit from day to day for the purpose of hearing and adjudicating upon the said claims.

NOTICE.

To be sold by Public Auction on the 15th November 1864, in the Bombay Dockyard.

Her Majesty's Screw Gun Boat Clyde, Teak built, Coppered and Copper fastened, with Engines and Boilers, Masts, Yards, Sails, Rigging and Equipment; Cables, Anchors, Tanks, Ballast, &c., &c., as she stands on the day of sale, for further particulars apply to the undersigned.

G. L. ROBINSON,
Commander I. N.
Marine Store-keeper.

MARINE STORE-KEEPER'S OFFICE,
Bombay, 1st October 1864.

NOTICE,—No. 2729.

Notice is hereby given that arrangements have been made for the despatch of *letters* for the United Kingdom marked *viâ Southampton* by the Bombay route, and consequently the previous restriction of that route to Marseilles correspondence only has been relaxed as far as *letters* are concerned.

In future, *letters* for the United Kingdom by the Bombay Mail viâ Southampton will be forwarded. The postage will be 4 annas per ½ oz.

CALCUTTA,
8th August 1864.

C. K. DOVE,
Post Master Genl. of Bengal.

FOR SALE,

At the Office of the Gazette of India.

A COLLECTION of TREATIES, ENGAGEMENTS, and SUNNUDS, relating to India and neighbouring countries, compiled by C. U. Aitchison, B. C. S., Under-Secretary to the Government of India in the Foreign Department.

VOLUME I.—Containing the Treaties, &c., relating to Bengal, Burmah, and the Eastern Archipelago. Super royal, 8vo. pp. 372, with three Maps.

VOLUME II.—Containing the Treaties, &c., relating to the North-Western Provinces, Oudh, Nepal, the Punjab, and the States on the Punjab Frontier. Super royal, 8vo. pp. 456, with two Maps.

VOLUME III.—Containing the Treaties, &c., relating to the Peishwa, Nagpoor, and Bundlecund. Super royal, 8vo. pp. 588.

VOLUME IV.—Containing Treaties, &c., relating to the States in Rajpootana, Central India, and Malwa.

VOLUME V.—Containing Treaties, &c., relating to Hyderabad, Mysore and Coorg, the Madras Presidency, and Ceylon.

Price, Five Rupees per volume.

NOTICE.

The Mint and the Currency Departments close for the transaction of business with the public, on Saturdays at 1 P. M., and on other week days at 3 P. M.

H. HYDE,

CALCUTTA,
The 1st Sept. 1864.

Mint Master & Head Commr. of Paper Currency.

POSTAL NOTICE.

Under existing arrangements, ordinary Inland Postage is leviable, in addition to Overland Postage, on all Overland covers posted for despatch by the After-Packet Mail, which is closed at the Calcutta Post Office on the day following that of the closing of the Overland Steamer Mail.

With the sanction of the Government of India, the following reduced Scale of Additional or After-Packet Postage is hereby prescribed, in substitution of the ordinary Inland Scale hitherto levied :—

	Not exceeding in weight	Additional or After-Packet Postage.
Letters...	½ oz.	1 Anna.
	1 oz.	2 Annas.
	2 ozs.	4 Annas.

and so on, adding two Annas for every additional ounce or fraction thereof.

Newspapers	2 ozs.	½ Anna.
	4 ozs.	1 Anna.

and so on, adding one Anna for every additional four ounces or fraction thereof.

A. M. MONTEATH,

CALCUTTA,
The 24th Sept. 1864.

In charge of the Office of Director Genl. of the Post Office of India.

BENGAL OFFICIAL ARMY LIST.

The printing of No. X of the *Bengal Official Quarterly Army List*, corrected in the office of the Adjutant General up to the 1st of October 1864, has been commenced, and the volume will be ready before the close of the month. Price five Rupees *in advance*, and eight annas extra if sent by post. Apply to

CALCUTTA,
6, *Bankshall Street,*
15th October 1864.

O. T. CUTTER,
Publisher of the Bengal Official Army List.

CLASSIFIED LIST

AND

DISTRIBUTION RETURN

OF

OFFICERS AND SUBORDINATES

IN THE

Public Works Department,

UNDER THE GOVERNMENT OF INDIA.

WITH ALPHABETICAL INDEX.

[Corrected up to May 1st, 1864.]

Price 2 Rupees.

Apply to O. T. CUTTER,
Military Orphan Press.

SALE OF WASTE LAND AT MOHUMDEE.

Notice is hereby given that, should no objection be preferred under Act XXIII of 1863, rendering it necessary to defer sale, the several plots of Waste Land situate in the District of Mohumdee, which are entered in the list appended, will be sold by public auction on the 10th January, 1865, to the hightest bidder, above the upset price of two Rupees and eight Annas (2-8-0) per acre, at the Office of the Deputy Commissioner at Lukheempoor. The sales will be made in the manner, and subject to the conditions, prescribed by the rules for the sale of Waste Land in Oudh.

Copies of the rules referred to, and forms of the Deed of Sale, can be obtained, on application, at the Office of the Chief Commissioner; and maps of the allotments, on a scale of four inches to a mile, may be seen at the Office of the Deputy Commissioner of Mohumdee.

T. H. KAVANAGH,
Offg. Deputy Commissioner.

List of Waste Lands available for sale in the Mohumdee District.

General Number.	Pergunnah.	Names of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
1	Bhoor ...	Allotment No. 1 ..	2,291	Bounded on the west by Mr. Allen's grant; on the north by the villege Kamp; on the east by the village Kishunpoor; and on the south by the grant of Messrs. Saunders and Menzies, and the village Sooltanpoor of District Shajehanpoor, from which it is separated by the Oel River.	The River Chowka flows two miles from the northern boundary.
2	Alleegunj ...	Allotment No. 2 ...	1,221	Bounded on the west by Mr. Foy's grant; on the north by the village Buhadurnuggur; on the east by the village Umbara; and on the south by the grant of Ahmud Allee.	
3	Hyderabad..	Allotment No. 3 ...	5,272	Bounded on the west by the grants of Abdool Wahid and Mr. Singer on the north; and north-east by the River Oel, which separates it from the grants of Mr. Meakin, Mr Foy, and Ussud Allee; on the south by the villages Sikundurpoor, Khujooa, Puharpoor, Huzrutpoor, Kookra, and Khunjunpoor.	
4	Ditto ...	Allotment No. 4 ...	2,555	Bounded on the west by allotment No. 5; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel River; on the south-east by Mr. Singer's grant; and on the south-west by Captain William Hearsey's grant.	
5	Ditto ...	Allotment No. 5 ...	3,703	Bounded on the west by the villages Mudarpoor, Bhoodapoor, Byspoor, Jurowlee, and Sera Mow of District Shajehanpoor; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel River; on the east by allotment No. 4 and Captain William Hearsey's grant; and on the south-east by the village Mylanee.	The boundary between this allotment and the villages of District Shajehanpoor is disputed by the proprietors of the latter.
6	Ditto ...	Allotment No. 6 ...	760	Bounded on the north-west by the village Lurtee of District Shajehanpoor; on the north-east by the villages Mylanee and Sulabutnuggur; on the south by allotment No. 7; and on the south-west by the village Nurota of District Shajehanpoor, from which it is separated by the Kutna River.	
7	Ditto ...	Allotment No. 7 ...	5,011	Bounded on the west by the villages Soonbaree and Nurota of District Shajeehanpoor, from which it is separated by the Kutna River; on the north by allotment No. 6 and the village Sulabutnuggur; on the east by allotments Nos. 8 and 9, from which it is separated by a water channel; on the south by the village Kurehta; and on the south-west by Mr. Powell's grant.	

List of Waste lands available for sale,—continued.

General Number.	Pergunnah.	Name of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
8	Hyderabad..	Allotment No. 8. ...	5,005	Bounded on the west by allotment No. 7 and the villages Sulabutnuggur and Mylanee; on the north by Captain William Hearsey's grant; on the north-east by the grants of Mr Singer and Abdool Wahid; on the east by the village Puharnuggur; and on the south by allotment No. 9.	
9	Ditto ...	Allotment No. 9 ...	5,014	Bounded on the west by the village Kurchta and allotment No. 7, from which it is separated by a water channel; on the north by allotment No. 8; on the east by the villages Puharnuggur and Jutpoorwa; and on the south by Mr. Carew's grant.	
10	Ditto ...	Allotment No. 10 ...	5,345	Bounded on the west by Mr. Carew's grant; on the north by the villages Hurdowa, Dhainkha, and Kulinjurpoor; on the east by allotment No. 11; and on the south-west by the villages Subsarpoor and Ussowa.	
11	Ditto ...	Allotment No. 11 ...	5,202	Bounded on the west by allotment No. 10; on the north by the villages Kulinjurpoor and Balarpoor, and Mr. Read's grant; on the east by Mr. Hamilton's grant; on the south-east by the villages Nugra, Umlia, and Kuklapoor; on the south by the village Koonwurpoor and Mr. Smith's grant; and on the south-west by the village Subsarpoor.	
12	Karunpoor..	Allotment No. 12 ...	408	Bounded on the west by Mr. Hamilton's grant; on the north by Mr Read's grant; on the east by Captain John Hearsey's grant; and on the south-east by the village Bhoorwara, from which it is separated by the made road from Gola to Alleegunj.	
13	Hyderabad..	Allotment No. 13 ...	622	Bounded on the west by Mr. Carnegy's grant; on the north by the village Purelee; on the east by Captain William Hearsey's second grant; and on the south by Mr. Carnegy's second grant, from which it is separated by the Kutna River.	
				TEHSEEL MOHUMDEE.	
14	Kusta ...	Allotment No. 14 ...	3,229	Bounded on the west by the village Khanazadpoor and Rao Toolaram's grant of Tehseel Alleegunj; on the north by the villages Busokhur, Lalpoor, Dewapoor, and Jigna; on the east by the village Synpoor; and on the south by Captain Adolphus Orr's grant, and by the grants of Jankeepershad and Dhowkul, and the village Sisokun of Pergunnah Owrungabad; it is separated from the two latter grants and from Sisokun by the Kutna River.	

SHAJEHANPOOR,
The 29th July 1864.

JOHN CAVANAGH,
Asst. Supdt., Settlement and Survey.

Printed and Published for the Government of India, by O. T. CUTTER, *at the Military Orphan Press.*

No. 39.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, OCTOBER 8, 1864.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

Government of India.

FOREIGN DEPARTMENT.

Usefulness of the American Aloes Plant.

From DR. E. BONAVIA, Honorary Secretary to Agri-Horticultural Society, to Secretary to Chief Commissioner, Oudh,—dated 9th June, 1864.

In continuation of a paragraph in my 3rd Annual Report of the Agri-Horticultural Society of Oudh, regarding the usefulness of the "Agane Americana" (American Aloes), I have the honor to forward, for the information of the Chief Commissioner, the following note concerning another useful property of the same plant, which, after some further experiments, may be applicable to various other purposes.

In the Lucknow Central Jail the walls, which are built of sun-dried bricks, are plastered with clay mixed up with cow-dung, a system universally used by the natives of India.

On the site where the Central Jail is erected, the white-ants exist in unlimited numbers, and they eat through the plaster in order to get at the cow-dung, so that the walls require to be constantly re-plastered.

Some time ago Mr. Marshall, the Jailor, was getting some floor mats made from the fibre of the American Aloes (Agane Americana.) The way the fibre is extracted by the prisoners in the Jail is by beating the green leaves by means of wooden mallets and so separating the pulp from the fibre. Mr. Marshall mentioned to me on one occasion, while I had temporary charge of the Jail, that he found white-ants did not touch mats made from the Aloe fibre. On the contrary, they always destroyed mats made from other materials.

I suggested it would be a good plan to place a piece of the Aloe fibre mat in a spot where he knew white-ants swarmed. He did so and still found that they did not touch that kind of mat. I then asked him what use he made of the pulp which is separated from the fibre of the Aloe leaves. He said it was thrown away. It struck me that it might be very profitably used for mixing up with the clay and cow-dung used for plastering the Jail walls, as then probably the white-ants would not touch the plaster. I suggested the idea to Mr. Marshall. He tried the experiment and found that it quite answered the purpose. Plaster which was impregnated with the juice and pulp of the Aloe leaves has stood for months, and is not yet touched by white-ants, while the plaster of walls free from Aloe juice becomes covered with white-ants shortly after it is put on.

In the Agri-Horticultural Society's garden I have a hedge of the "Agane Americana," from which I can supply young shoots to any one who would like to make experiments on this interesting and useful plant.

From MAJOR J. REID, Secy. to Chief Commr., to Inspr. of Prisons, Oudh,—dated Lucknow, 15th June 1864.

I have the honor to forward the accompanying copy of a letter from the Honorary Secretary to the Agri-Horticultural Society of Lucknow, dated 9th instant, regarding the "Agane Americana" plant, and to enquire if further experience confirms the observation that the white-ants will not touch the walls of which the plaster has been impregnated with the juice of the Aloe. If this fact is established, an important discovery has been made.

From A. E. WILKINSON, ESQ., Offg. Inspr. of Prisons, to Offg. Secy. to Chief Commr., Oudh,—dated Lucknow, 20th August 1864.

In reply to your docket No. 2567, dated 12th August 1864, I have the honor to report that, having carefully examined the end wall of No. 3 barrack, 1st Circle Central Prison, the plaster of which was prepared with Aloe juice eight or nine months ago, I can find no trace of white-ants, although their marks are very apparent on the contiguous wall on either flank. The whole of the rear wall of the front division of the Prison was covered with plaster mixed with the juice diluted with water. Here the experiment is only a partial success.

PUBLIC WORKS DEPARTMENT.

Platelaying in the Punjab Railway.

Progress Report of Platelaying for the month ending July 1864.

	Miles.	Chains.		Platelaying required.	Previously		This Month		Total		Remarks.
					Linked in.	Completed.	Linked in.	Completed.	Linked in.	Completed.	
			District No. 1.	M. C.							
From	...	72	Main Line at Lahore Station	30 73	30 73 0	30 73 0	.....	.....	30 73 0	30 73 0	
To	31	65	Umritsur Station								
			District No. 2.								
From	...	72	Main Line at Lahore Station	53 8	49 40 0	48 70 0	4 40 0	.....	54 0 0	48 70 0	
To	54	...	" towards Mooltan								
			District No. 3.								
From	54		Main Line	56 0	6 40 0	.....	.....	.....	6 40 0	....	
To	110	...	" towards Mooltan								
			District No. 4.								
From	110	..	Main Line	56 0	42 40 0	.....	3 60 0	.....	46 20 0	....	
To	166	...	" towards Mooltan								
			District No. 5.								
From	166	..	Main Line								
To	220	30	SherShahTerminus, 11¼ miles beyond Mooltan Station.	54 30	*54 50 0	50 30 0	.....	.....	54 50 0	50 30 0	
			Total for Main Line ...	250 31	184 3 0	130 13 0	8 20 0	.....	192 23 0	130 13 0	
			Station Yards and Sidings ...	30 67	16 52 8	12 6 98	0 30 0	.....	17 2 8	12 6 98	
			Total ...	281 18	200 55 8	142 19 98	8 50 0	.....	209 25 8	142 19 98	

LAHORE,
5th September 1864.

* See March Return.

(Signed) J. HARRISON,
Chief Engineer.

Emigration to Queensland.

An Act to give the force of Law to Regulations for the Introduction and Protection of Laborers from British India.

ASSENTED TO 2ND JULY 1862.

Preamble.

Whereas in the second Session of the first Parliament of Queensland it was resolved by both Houses of the Legislature that His Excellency the Governor should be requested to cause Regulations to be framed and published for the introduction of immigrants from British India into the said Colony; and whereas it is expedient that all such Regulations should receive direct legislative sanction, be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same as follows :—

Governor in Council may issue Regulations.

1. It shall be lawful for the Governor, with the advice of the Executive Council, to issue by Proclamation in the *Government Gazette* such Regulations as may be necessary to provide for the introduction into this Colony of immigrants from Her Majesty's East Indian possessions, and for the maintenance, control, and protection of such immigrants.

Regulations to have force of law.

2. All such Regulations being in accordance with the requirements of the Imperial Government in that behalf, shall have the full force of law from the date of their publication by proclamation in the *Government Gazette*, and shall, at the earliest possible date, be laid before both Houses of the Parliament.

Enforcement and cancelling of contracts.

3. Full provision shall be made in such Regulations for the enforcement of agreements or indentures made between employers and immigrants from India, and for the cancelling thereof; and any two or more justices in petty sessions shall have power upon the hearing of any dispute between an employer and an immigrant to cancel such agreements or indentures if they shall see cause to do so.

PROCLAMATION

By His Excellency Sir George Ferguson Bowen, Knight Grand Cross of the Most Distinguished Order of St. Michael and St. George, Captain-General and Governor-in-Chief of the Colony of Queensland and its Dependencies, and Vice-Admiral of the same, &c., &c., &c.

Whereas by an Act of the Legislature of Queensland, passed in the twenty-sixth year of Her Majesty's reign, and intituled "*An Act to give the force of Law to Regulations for the Introduction and Protection of Laborers from British India;*" it was amongst other things provided that it should be lawful for the Governor, with the advice of the Executive Council, to issue by proclamation in the *Government Gazette* such Regulations as may be necessary to provide for the introduction into this Colony of laborers from Her Majesty's East Indian possessions, and for the maintenance, control, and protection of laborers so introduced; and that all such Regulations, being in accordance with the requirements of the Imperial Government in that behalf, should have the full force of law from the date of their publication by proclamation in the *Government Gazette*; and whereas the Regulations hereunto subjoined have received the general approval of the Imperial Government: Now, therefore, I, Sir George Ferguson Bowen, as such Governor as aforesaid, do by this my proclamation, issued with the advice of the Executive Council, and in pursuance of the above-recited Act, declare and proclaim the following to be the Regulations under which laborers from British India may be introduced into the Colony of Queensland:—

1. From and after the first day of March 1863, contracts of service, to be performed in Queensland, for periods not exceeding three years, may be entered into, in India, between emigrants, male and female, from India to Queensland, and persons residing or having property in the Colony, provided that such contracts shall be entered into in the manner prescribed by these Regulations, or by others to be hereafter notified: Provided also, that such emigrants shall first bind themselves to an industrial residence, for the full period of five years within the said Colony.

2. Every such contract of service entered into in terms of these Regulations will be in all respects as valid and effectual as if it had been entered into within the Colony of Queensland, and will be subject to the provisions of the *masters' and servants'* Act of 1861, as provided in Clause 2 thereof.

3. In every case in which a passage to Queensland shall have been taken by the Government for any immigrant, who shall have entered into a contract as herein aforesaid, the party whom such immigrant shall have engaged to serve shall pay to the Government of Queensland the passage money and all other expenses which may be incurred on account of such immigrant, together with the proportional expense chargeable upon him on account of females accompanying immigrants, under Regulations existing at the time. For the present, the number of females aforesaid shall be in the proportion of not less than twenty-five per cent. of the number of adult males.

4. The arrival at any immigration depôt in Queensland, of every immigrant who shall have entered into a contract in India as aforesaid, shall, as soon as possible, be published or notified to the intended employer under such contract.

5. It shall be in the power of such employer, or of his representatives, so long as the immigrant shall remain in his or their service, with the consent of such immigrant, to release him from all obligation to serve under the said contract made in India; and every such immigrant, if released in the form prescribed by Regulation, shall be free from the said contract and from all obligation of industrial residence or otherwise under the same.

6. If such immigrant shall, at the termination of his or her said contract of service, refuse to re-engage with the employer, under the same, he shall either enter into a contract of service with another employer, or other employers successively, for the time required to complete the full term of five years' industrial residence in the Colony; and such employer shall pay into the Colonial Treasury a sum at the rate of £2-10-0 for every year, remaining unexpired of the said term of industrial residence; or, if the said immigrant shall desire to redeem the residue of his or her industrial residence, he or she shall pay to the Colonial Treasury a sum at the rate of £2 10*s*. per annum for every year or part of a year remaining unexpired of the said term of industrial residence.

7. Every immigrant from India shall, after the completion of such industrial residence of five years, be entitled to a back passage to the port in India from which he or she emigrated: provided that he or she shall claim such back passage at any time within six months after the period at which such back passage shall be due and claimable, and the cost of such back passage shall be paid to the Government by the person originally hiring such immigrant, and by each subsequent employer, in equal proportions according to the length of each engagement.

8. Any sums which may be recovered by Government, under Section VI. above, shall, in each case, be paid on demand to the employer under the said first-mentioned contract, or to his representative, upon sufficient evidence, to be by them produced, of the right to receive the same.

9. Nothing contained in these Regulations shall be held to prevent or restrict the power of the police magistrate or justices, having jurisdiction therein upon lawful grounds, to order the concellation of any contract of service. But when such cancellation shall have been ordered, on account of any fault or wrong on the part of the employer, or those for whom he is responsible, he shall have no right to any sum which may be received by Government for the immigrant by way of redemption of industrial residence.

10. In case the services of any immigrant, who shall have entered, in India, into a contract as aforesaid, shall not be claimed by the intended employer under the same, or his agent duly notified by the employer to the Protector, within seven days after the immigrant's arrival at the depôt in Queensland (such arrival being duly published or notified in terms of the Regulations), such immigrant may elect either to enforce the contract, by proceedings before the proper Magistrates against the intended employer under the same, or to be entirely free from the obligations of the said contract, subject to his claim of damages for any loss which may arise to him in consequence of non-fulfilment of the contract, which damages may be recovered before any court of petty sessions. Every such election shall be intimated to the Protector of Immigrants, and shall by him be recorded in terms of Regulations to be framed under this proclamation.

11. It shall moreover be lawful to any immigrant and intended employer, under a contract made in India, to transfer the same, with all its rights and obligations, to a substitute employer, and every such transfer shall assign and transfer to the substituted employer the whole rights and interests under such contract, and all the obligations incumbent upon the intended employer therein. Such transfer shall only be valid if made with the full consent of the original and substituted employer and of the immigrant, and with the approval and concurrence of the Government, upon satisfactory reasons being assigned therefor. Every such transfer shall be in the form, and be executed in the manner prescribed by Regulations under this Proclamation. Such transfer may be made either on the immigrant's arrival in Queensland, or at any time during the currency of the engagement.

12. During the interval between the arrival at the depôt in Queensland of any immigrant who shall have entered into a contract in India, and his entering the service of his original or substituted employer under the contract, or of any employer to whom he may be allotted, he shall be maintained by the Government; and the expense of such maintenance shall be recovered from the intended employer under the contract or from his lawful representative.

13. The immigration agent in Brisbane is hereby appointed to be "Protector of Indian Immigrants," and shall perform all the duties hereinafter assigned to that office, and shall hereinafter be styled "the Protector." The police magistrates, or nearest bench of magistrates in the several districts, and other persons hereafter to be appointed, shall be charged with the duty of inspecting plantations whereon Indian laborers are employed, hearing complaints, and seeing to the due performance of contracts.

14. The Governor, with the advice of the Executive Council, shall appoint fit and proper persons to act as emigration agents for the Colony of Queensland at each port of India from which immigration shall be authorized, and such agents shall be subject to the approval of the Indian Government. The salaries or fees payable to such agents shall be provided by payments to be made by the persons introducing immigrants, and not out of the Colonial Revenue.

15. Every person desirous to engage immigrants in India shall deposit with the Protector at Brisbane, a requisition (as nearly as may be in the form A.) specifying the number of immigrants required by him, in what district in Queensland, and for what kind of service or labor they shall be required, the presidency of India from which he wishes them to be sent, and whether he is willing to give wages and allowances on the Government scale for the time being, or any other, and what wages and allowances. Every such requisition shall be available for the period of fifteen calendar months, to be calculated from its date. All such requisitions shall be laid before the Governor in Council for approval.

16. Every such requisition may at any time be withdrawn by the party who shall have made it, by written notice left with the Protector, and such withdrawal shall be intimated by the Protector to the emigration agent at the presidency from which the immigrants shall be required. But in such case the requisition shall remain in full effect, so far as regards any action that shall have taken place upon it, before notice of such withdrawal was received by the said emigration agent.

17. All expenses of whatever kind attending the introduction of Indian immigrants shall be borne by the persons introducing them, and at the time of making such requisition as aforesaid, the party making the same shall give security to the Protector by bond with one surety (as nearly as may be in the form B. hereto annexed), for payment of any sums that may have been disbursed by the Government on account of any expenses incurred in pursuance of such requisition, and shall at the same time deposit with the Protector a sum not less than ten per cent. on the amount of the estimated passage money of such immigrant. The Protector may refuse to deliver any immigrant to his employer, until the said payment shall have been made under such bond.

18. As soon as possible after the said requisition and bond shall have been deposited with the Protector, that officer shall transmit a certified copy of the requisition to the emigration agent for Queensland at the presidency from which the immigrants are required, with instructions to forward the object of the requisition with all convenient speed. The Protector shall, at the same time, transmit to such emigration agent the name and description of any special agent who may have been selected by the requisitionist, and whom the Protector shall not have rejected for that duty.

19. Special agents for employers in Queensland may recruit immigrants for their principals, who shall have complied with the aforesaid requisites, provided that the following conditions be observed:—

(1.) The names of every such agent, and of the person or persons for whom he is to recruit, shall be given at full length to the Protector, who shall transmit the same to the emigration agent at the presidency to which the agent is to be accredited, unless he knows of good reason to the contrary.

(2.) The emigration agent, on receipt of the communication, shall (unless he knows of good reason to the contrary) grant to the special agent a license, as nearly as may be in the form C., to recruit for the said party, every such license being for a specified time not exceeding one year from its date.

(3.) Every special agent shall be under the direction and control of the emigration agent at the presidency for which he shall be licensed, who shall have full power to suspend and withdraw the license in case of misconduct.

(4.) Every principal shall be responsible for the wrongs and breaches of Regulations committed by his agent, in so far as that the Government may refuse to accept future nominations of agents by employers whose agents shall have more than once wilfully committed any such wrongs or breaches.

20. The engagement of immigrants for agricultural or pastoral labor may be either at the rate of wages and allowances in the Government scale for the time being, or at any other rate which shall be at least equivalent thereto, and which shall be set forth in the requisition.

21. The engagement shall in every case be upon the terms set forth in the requisition, without any deviation whatever; and if the requisition shall not be in accordance with the rules above specified it will be rejected, and no engagement will be made in pursuance thereof.

22. The emigration agent at each presidency shall, before any contract shall be completed, satisfy himself that the persons proposed to be engaged are in sound health, and have been vaccinated. He shall also explain the contract fully to the immigrant, with the aid (if necessary) of a duly qualified interpreter, and shall take all proper precautions to prevent the immigrant from being induced to contract by any fraud, falsehood, or unfair means or representations.

23. If the emigration agent shall be satisfied that the contract is fully understood by the immigrant, and, if not upon the Government scale, that it is fair and reasonable, he shall, as soon as possible, have the same signed in his presence by the immigrant and by the special agent (if any) of the employer, with their names or marks, and he shall certify the same by a docket signed by himself.

24. If the special agent for the employer shall not be present at the time, the emigration agent may sign the contract in his absence, and the contract shall, in that case, be equally valid and binding as if signed also by the special agent; and no contract bearing to be so signed shall be challengeable on the ground that the special agent not subscribing was present at the time.

25. The contract and docket shall contain all the items, and shall be, as nearly as may be, in the terms of form D., but no such contract shall be void or voidable on account of any informality, which does not affect it in substance.

26. The emigration agent shall, upon the first opportunity after the completion of each contract, despatch the immigrant engaged therein to the Protector, along with the original of his contract; and he shall also, with every band of male immigrants so despatched, send the number of females required by the Regulations in force at the time. Until otherwise ordered, the male immigrants shall be accompanied by twenty-five per centum of females, as per Clause 3.

27. The emigration agent shall also, whenever he may see occasion, transmit to the Protector certified copies, one or more, of any contract; and the same, if bearing to be certified by him as true copies, and to be subscribed by him, shall have the same effect in law as the original contracts to which they apply, subject only to proof that they are false or inaccurate.

28. The arrival in Queensland of any immigrant who shall have entered into a contract in India with an individual employer, shall, as soon as possible, be published by the Protector by written or printed notice, as nearly as may be in the form E., in conspicuous places in and outside of the immigration depôt.

29. The Protector, as soon as possible after the arrival at the depôt of any immigrants and their contracts, shall cause the same respectively to be registered in the books of his office, after which he shall deliver a certified copy of each contract to the employer under the same, or any one having his authority, along with the immigrants, one or more, thereby engaged.

30. The Protector shall transmit the original contract to the police magistrate, or bench of magistrates, nearest to the place in which the service is to be performed, and the employer shall be entitled to retain the certified copy thereof, which, if bearing to be certified as a true copy, and to be signed by the Protector, shall have the same force and effect as an original, subject only to proof that it is false or inaccurate.

31. The Protector shall also deliver to each immigrant a ticket bearing his name, number, and marks, along with the name of his employer, the place where he is to be employed, and the date of registration of his contract.

32. Whenever the Protector shall have delivered any contract and ticket as above-mentioned, both parties to the contract shall be entitled to enforce the same by all lawful procedure in the same way as if it had been entered into in Queensland, according to the law and practice existing there at the time.

33. When any immigrant shall elect to be free from the obligations of his contract, in consequence of his intended employer not having claimed his services, such election shall be intimated to the Protector, and a note thereof (form F.) shall by him be endorsed upon the entry of the contract of such immigrant in the register of the depôt. In every such case the intended employer shall be chargeable to the Government with all expenses incurred in providing a back passage to India for an immigrant not employed according to contract, or, if the immigrant shall enter into another engagement, with all expenses attending his maintenance, or otherwise incurred, before such other engagement is made.

34. Every transfer of a contract shall be in the form G. If made upon the immigrant's arrival in Queensland, and before he shall have entered upon his service, it shall be made before and authenticated by the Protector, or other officer to be appointed by the Governor, with the advice of the Executive Council, in that behalf. If made during the currency of the engagement, it shall be made before and authenticated by the nearest police magistrate or bench of magistrates. Before any such transfer shall have been signed, its nature and effect shall be fully explained to the immigrant by the Protector, or police magistrate, or bench of magistrates, as the case may be.

35. The Protector, or police magistrate, or bench of magistrates, shall have the power to express the approval and concurrence of the Government in the transfer, provided he or they shall be satisfied with the reasons assigned therefor.

36. In no case shall such approval or concurrence be expressed where there is reason to believe that the original engagement with the immigrant was not made with a *bonâ fide* intention.

37. Wherever the transaction shall appear to be a speculation or trafficking in the services of immigrants through the medium of a pretended employer, the approval or concurrence above-mentioned shall be withheld.

38. Any employer who shall desire to release, from contract an immigrant engaged to him in India, shall either personally or by one having his written authority, appear along with the immigrant before the police magistrate, or bench of the district, who shall thereupon explain to the immigrant the object and effect of the said release; and if the immigrant shall understand and agree to the same, he shall cause both parties to sign a memorandum of such release in his presence, authenticating it also by their signed docket, all as in form H. in the Schedule. The police magistrate or

bench shall then deliver to the immigrant a certified copy of such memorandum, after which he shall transmit the original thereof to the Protector, by whom an entry of the same shall be made of the registry of the said immigrant in the books at the depôt.

39. Upon the discharge of any immigrant, or upon the termination of his service, he shall receive from his master, and the master is hereby required to give to him, a certificate of such immigrant's service and discharge, which certificate shall be signed by the master or his agent; and if the master or agent shall refuse to give such certificate to such immigrant, he shall forfeit and pay a sum not exceeding five Pounds, provided that such discharge may be given by any Justices of the Peace, where the master or agent refuses to give it without reasonable cause.

40. Every immigrant, entering into new service, shall produce and deliver to the master or employer, or his overseer or agent, into whose service he so enters, a certificate of his discharge from the place in which he had been last employed; and any master or employer or his overseer or agent, employing or entertaining any immigrant, who had been previously in service, without requiring and receiving such discharge as aforesaid, shall being lawfully convicted thereof, by or before any two or more Justices of the Peace, forfeit and pay for every such offence twenty Pounds—one-half thereof to be paid to the informer in such case.

41. The Government scales of wages and allowances referred to in Regulation 20 above, shall, until otherwise ordered, be that for the time being authorized for the Colony of Mauritius, with an addition of not less than ten per cent. to the rates therein specified.

42. Upon this basis there shall be fixed, under the authority of the Governor in Council, the rates of wages and allowances for laborers. The scale so prepared shall, as soon as possible, be published in the *Government Gazette.*

43. Similar scale shall be made not later than the month of August in each succeeding year from which a similar scale of wages and allowances shall in like manner be prepared and published.

44. The scale specified in the preceding articles shall, upon the earliest opportunity, be transmitted to the emigration agents at the several presidencies, in order to be posted up in conspicuous places in or near their depôts, in the several dialects commonly understood in the presidencies respectively; they shall also be posted up in and near the several depôts in Queensland in English.

45. In order to provide against any danger of collision between Indian immigrants and the aborigines of the Colony, the Governor in Council will not approve of any application for permission to employ such immigrants, unless the district in which it is proposed to employ them shall either be permanently settled and populous, or, in the case of pastoral districts newly proclaimed open to occupation, shall be regularly and efficiently patrolled by a sufficient force of the native mounted police, in addition to such ordinary constabulary as may be stationed in the district.

46. The Governor in Council will not approve of any application for permission to employ Indian immigrants, unless the proposed employer shall prove, to the satisfaction of the Government, that he has made due provision for the medical care of such immigrants.

47. Every immigrant, in the absence of any express agreement to the contrary, shall, during illness, receive, instead of wages, such allowances as the state of his health may require, or as may be directed by any Regulation hereafter to be issued.

48. Every employer of Indian labor shall keep a muster-roll in form I., as shown in the Schedule hereunto annexed, and shall daily muster the Indians, noting in such roll those that are absent; and within twenty-four hours he shall report to the nearest police magistrate or justice of the peace, the names, numbers, and marks of any such absentees.

49. At the end of each quarter, the police magistrate of the district, or bench of magistrates, as the case may be, will transmit a return to the Colonial Secretary of all desertions so reported, with the results in the several cases; also a return of the names and offences of all Indian immigrants sentenced to imprisonment, specifying the terms of imprisonment, and the names of the employers, &c.

50. Every employer of Indian labor is also required to make quarterly reports to the Protector of the number of such Indian immigrants in his service on the last day of the preceding month, and of all deductions, by deaths or desertions, from the original number.

Given under my hand and seal, at the Government House, Brisbane, this eleventh day of February, in the Year of our Lord One thousand eight hundred and sixty-three, and in the twenty-sixth Year of Her Majesty's Reign.

G. F. Bowen.

By His Excellency's Command,

A. Macalister.

SCHEDULE.

Form A.

Ordinary agricultural or pastoral laborers.

I *(name and designation)* request to be allowed, in accordance with the Regulations now in force, to procure from the Presidency of *(number)* immigrants for agricultural or pastoral purposes, to be employed in the district.

I undertake to pay to each immigrant who shall engage with me, in virtue of this requisition, the wages and allowances upon the Government scale at the time of engagement *(or the wages and allowances following, viz., as the case may be).*

Proper lodging and medical care to be also furnished by me to each of the said immigrants.

I (name) my special agent and recruiter of immigrants in India.

A. B.,

(Applicant's signature.)

The above requisition lodged with me this day of 186 .

G. H.,

Protector of Indian Immigrants,

Queensland.

FORM B.

A. B. of and C. D. of jointly and severally promise and bind themselves towards the Protector of Indian Immigrants on behalf of the Government of Queensland as follows :—

The said A. B. having this day made requisition under the provisions of the existing Regulations, for permission to procure Indian immigrants, the said A. B. and C. D. bind themselves jointly and severally to pay all expenses attendant upon the introduction of such immigrants, together with the proportion of females by Regulation required to accompany them, including in such expenses of introduction the cost of maintenance of such immigrants, at the rate of 1*s.* per diem each, from the date of their landing until the date of their leaving the depôt to enter on the service of the said A. B.

The said A. B. and C. D. further bind themselves jointly and severally to pay all expenses attendant upon the return to India of such immigrants, in accordance with the Regulations now in force, and all other expenses that may in any manner be incurred by the Government, in pursuance of their said requisition.

The said A. B. and C. D. hereby consent that the certificate of the Protector shall be conclusive evidence against them in all courts and places of the amount chargeable against them in respect of the said expeness of introduction, or of the costs of maintenance, or of the return passage of immigrants, or otherwise, as the case may be.

To be written by each of the obligants in his own name, { Approved, A. B. / Approved, C. D.

(If they or either of them cannot write, they or he shall sign by mark, in presence of one witness subscribing.)

The above bond signed in my presence, and deposited with me this day of 186 .

G. H.,

Protector of Indian Immigrants.

FORM C.

This is to certify that *(name of special agent)* is hereby licensed to recruit emigrant laborers for *(employer's name and designation)* in Queensland, in conformity with the Regulations published, and to be published from time to time, regarding such recruiting. This license is granted from the to the inclusive, and upon the express understanding and condition that the said Agent is to be under the direction and control of myself and my successors in office, in all matters relating to such recruiting, and that we shall have full power to suspend or withdraw this license if he shall not conduct himself in the premises to our satisfaction.

(Date.) A. B.,

Emigration Agent at
for Government of Queensland.

FORM D.

We, the undersigned immigrants, from to Queensland, hereby engage to serve *(employer's name and addition)* as on the estate of in the district of *(or otherwise, as the case may be)* for full period of years, from the date of registration of this contract in Queensland *(with double the time of any unlicensed absences)* in consideration of receiving the wages and allowances following, viz. :—

(Here follow the wages and allowances.)

Proper lodging and medical care to be also provided to us.

And we further engage, at the expiry of this contract, to enter into new contracts of service, one or more, either with the above-named, or with other persons to be agreed upon hereafter, until we shall have completed the full period of five years' industrial residence in Queensland, with double the time of any unlicensed absences.

(Here follow the signature and marks of the immigrants, and of employer's agent, if present at the time.)

The above contract was explained in my presence to the said immigrants, and signed before me, by them, with their names or marks, and by authorized agent of the said at this day of 186

A. B.,

Emigration Agent at
for Government of Queensland.

(List of names and numbers of immigrants to the above contract.)

Registered at emigration depôt, Queensland, this day of 186 by me

G. H.,

Protector of Indian Immigrants.

FORM E.

(Notice of arrival of immigrants, specially engaged in India.)

Immigrants arrived, engaged in India upon requisition by the following persons, viz. :—

(List of names and designations of parties to whom engaged.)

G. H.,

Protector of Indian Immigrants.

Emigration depôt, Queensland, day of 186 .

FORM F.

The within immigrant has elected to be free from his contract, not having been claimed within seven days after arrival at the depôt.

(Date.)

G. H.,

Protector of Indian Immigrants.

We *(name and designation of intended employer, and names and numbers of immigrants engaged)* being respectively the intended master and servants, under a contract of service made before the Government Emigration Agent at on the day do hereby agree that the whole rights and obligations of the said first party, under the said contract, shall be and the said are hereby transferred, as at the date hereof, to *(name and designation)* who hereby agrees to accept the said transfer, and the contract hereby transferred, with all its rights and obligations.

X. I.
A. B. } *Signatures or marks of all the parties.*
I.

The above transfer, signed by all the parties thereto, its nature and effect having been first fully explained to the immigrants above-named all in my presence. The said transfer also approved and concurred in by me as on behalf of the Government.

At this day of 186 .

G. H.,

Protector of Indian Immigrants.

(or J. P.)

FORM H.

(Memorandum of release from contract of service.)

We *(name and designation of employer, and name and number of immigrant,)* being respectively the employer and the servant, under a contract of service made at India, and dated the day of do hereby consent that the second party shall, from this day and henceforth, be released from the said contract and all obligations under the same.

X. Y.
Z. } *Signatures or marks of parties.*

The nature and effect of the above release explained by me to the said immigrant, who having expressed his full consent hereto, both parties signed the same in my presence, this day of 186

M. N.,

J. P. of the district of

FORM I.

MUSTER ROLL of Plantation *for the month of*

Description of Immigrant.	Name.	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Remarks.
Indian.																																	

A. B., Manager or Overseer.

FORM K.

SCALE of Wages and Rations to be given to Laborers and Domestic Servants.

AGES.	WAGES PER MONTH.																		RATIONS.		
	New Immigrants.												Old Immigrants.								
	1st Year.		2nd Year.		3rd Year.		4th and 5th Years.												Articles.	Daily.	Monthly.
	*		*		*		Maximum.		Minimum.		Average.		Minimum.		Maximum.		Average.				
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.		lbs. oz.	lbs. oz.
From 7 to 9 inclusive	2	3	4	6	6	9	2	4	9	0	5	8	2	4	9	0	5	8	Rice or Maize, alternately ...	1 8	
Do. 10 to 12 do.	4	6	6	9	9	0	4	6	11	4	7	11	4	6	11	4	7	11	Dholl	.....	2 0
Do. 13 to 16 do.	6	9	9	0	11	3	6	10	13	4	10	1	9	0	13	4	11	2	Salt Fish	.....	2 0
Do. 17 to 20 do.	9	0	11	3	12	4	9	0	15	6	12	3	11	4	15	6	13	5	Ghee or Oil	.....	1 0
Do. 21 upwards	11	3	12	4	13	4	11	4	17	6	14	5	13	4	19	10	16	7	Salt	.....	1 0

Government of Madras.

Cinchona Operations in the Neilgherries.

Report on the Number, Distribution, and Condition of Cinchona Plants on the Neilgherries on the 31st August 1864.

Species.	Botanical Names.	Commercial Names.	No. of Plants.	Value per lb. of Dry Bark in the London Market.	
				s. d.	s. d.
1	C. Succirubra ...	Red Bark ...	1,14,053	2 6 to	8 9
2	C. Calisaya ...	Yellow Bark ...	2,392	2 10 to	7 0
3	C. Officinalis Var Condamenia (C. Uritusinga)	Original Loxa Bark	587	2 10 to	7 0
4	Do. Var Bonplandiana (C. Chahuarguera)	Select Crown Bark	2,77,682	2 10 to	7 0
5	C. Crespilla ...	Fine Grey Bark ...	2,062	2 10 to	6 0
6	C. Lancifolia ...	Pitayo Bark ...	20	1 8 to	2 10
7	C. Nitida ...	Genuine Grey Bark	8,483	1 8 to	2 9
8	C. Species without name ..	Fine Bark ...	2,780	1 8 to	2 10
9	C. Micrantha ...	Grey Bark ...	13,084	1 8 to	2 9
10	C. Peruviana ...	Finest Grey Bark...	3,331	1 8 to	2 10
11	C. Pahudiana ...	Unknown ...	425	Worthless.	
		Total number of plants ...	4,24,899		

The number of plants planted out on the plantations during the month is 12,000, making the total 1,73,551 plants permanently planted out.

The increase by propagation is 18,420, being 6,687 plants under the average of the last six months, making the total number of plants at the end of the month, 4,24,899.

TABLE II.

Memorandum of the growth of eleven Plants of C. Succirubra, planted on the 2nd Denison Plantation, at Neddivuttum, on the 30th August 1862.

No. of Plants.	Height in inches when planted on the 30th August 1862.	Height in inches on the 31st July 1864.	Height in inches on the 31st August 1864.	Growth in inches during August 1864.	By whom planted.
No. 1	23	100½	103	2½	His Excellency Sir W. Denison.
„ 2	16½	93	94½	1½	
„ 3	19	92	94	2	
„ 4	15	93½	95	1½	
„ 5	27	108	112	4	
„ 6	20	82	83½	1½	
No. 7	20	100	101	1	J. W. Brooks, Esq.
„ 8	18	98	98½	0½	Dr. Sanderson.
„ 9	20	98¼	99	0¾	J. D. Sim, Esq.
„ 10	20	103¾	105	1¼	Lieutenant McLeod.
„ 11	18	93½	95	1½	P. Grant, Esq.
„ 12	—	39½	45	5½	Plant cut down for bark.

Table II exhibits the growth of eleven plants of Cinchona Succirubra planted out by His Excellency the Governor and other gentlemen at Neddivuttum on the 30th August 1862. The average growth of these plants during the month is $1\frac{7}{11}$ inches, or $\frac{5}{11}$ths of an inch above the growth of last month.

One of the two plants cut down on the 20th of March 1863 for the bark submitted to Mr. Howard for analysis, has made strong shoots of 45 inches in height, giving the growth of 5½

TABLE III.

Showing the height of twelve Plants of C. Officinalis, planted on the Dodabetta Plantation at Ootacamund on the 30th September 1863.

No. of Plants.	Height in inches when planted on the 30th September 1863.	Height in inches on the 31st July 1864.	Height in inches on the 31st Aug. 1864.	Height in inches during Aug. 1864.
No. 1	19	52½	56	3½
„ 2	14½	44	47½	3½
„ 3	28	58	60½	2½
„ 4	22	56	60	4
„ 5	21½	52	56½	4½
„ 6	28	59	63	4
„ 7	22½	54	56	2
„ 8	21½	56	58	2
„ 9	21½	62	66½	4½
„ 10	19½	56	59	3
„ 11	24	55	59	4
„ 12	24	57	61	4

inches during the month, or 3 inches above the growth of last month.

The twelve plants of Cinchona Officinalis (a shrubby species) on the Dodabetta Plantation, gives an average growth of $3\frac{11}{24}$ inches, or $\frac{11}{24}$ths of an inch above the growth of last month.

The number of plants issued to the public is 5,864, making the total number of plants distributed 44,898.

TABLE IV.

Register of Plants distributed.

Names.	Station.	No. of Plants.
Mr. F. N. Maltby	Travancore	16
Dr. Junghun	Java	56
Mr. A. R. Lascelles	Ootacamund	12
Mr. M. Anderson	Jamaica	2
Dr. Wiehe	Bombay	10
Dr. T. Anderson	Calcutta	554
Dr. Jamieson	Saharunpore	107
Professor Lees	Calcutta	547
Rajah of Travancore	Travancore	521
Major Morgan	Ootacamund	1,534
Mr. E. T. Fitzgerald	Calcutta	405
Mr. J. W. B. Money	Do.	1,369
Dr. W. Bourne	Do.	532
Captain Cox	Wainad	6
Mr. Hallock	Do.	2
Mr. T. Sheffield	Ootacamund	12
Dr. F. Day	Cochin	100
Mr. Brown	Tellicherry	12
Mr. J. Hall	Ootacamund	144
Mr. J. Knop	Do.	18
Captain Lees	Bengal	281
Mr. W. H. Rayne	Manantoddy	24
Reverend Sawyer	Ootacamund	1,018
Mr. A. Frend	Do.	112
Mr. Hallock	Do.	1
Mr. J. Perie	Seegoor	12
Colonel Scott	Ootacamund	1,024
Mr. F. Berend	Cachar	275

TABLE IV.,—*continued.*

Names.	Station.	No. of Plants.
Reverend J. Hunter	Coonoor	12
Mr. J. Mullaly	Do.	24
Mr. W. H. Stanes	Do.	12
Colonel R. Cooper	Kotagherry	12
Mr. F. Cockburn	Do.	12
Colonel Woodfall	Coonoor	12
Mr. C. Anderson	Do.	24
Colonel Angelo	Ootacamund	12
Reverend E. Laseron	Do.	12
Captain R. N. Taylor	Coorg	96
Major W. Agnew	Assam	139
Mr. V. H. Levinge	Madura	12
Chief Commissioner	Nagpore	28
Mr. Fletcher	Ootacamund	24
Gool Mahomed	Do.	20
General McCleverty	New Zealand	23
Mr. W. Robinson	Kotagherry	18
Mr. Crake	Wainad	12
Mr. H. R. Dawson	Seegoor	12
Captain Mann	Coorg	48
Mr. E. Roberts	Ootacamund	6
Mr. H. Russell	Wainad	12
Reverend Wait	Coonoor	2
Mr. H. deFacien	Katary	5,189
Collector of Belgaum	Belgaum	28
Collector of Honore	Honore	28
Dr. Ross	Do.	15
His Excellency the Governor	Bombay	158
Mr. H. Hinde	Wainad	12
Mr. E. B. Thomas	Coonoor	12
Rajah of Poonganoor	Poonganoor	12
Major Grant	Wellington	226
Messrs. Thomson, Shaw & Co.	Poonganoor	28
Mr. J. H. Trinson	Do.	31
Dr. Muller	Melbourne	28
Mr. Tyrrell	Mysore	12
Dr. Sayers	Vellore	12
Major C. P. Taylor	Ootacamund	5,250
Dr. Wilson	Do.	6
Mr. Schnarie	Do.	15,000
Captain Fuller	Coonoor	266
Mr. Drummond	Ootacamund	224
Captain Jennings	Do.	1,756
Lieut. H. B. Montmorency	Bangalore	6
Mr. McHutchin	Ootacamund	3
Colonel Molesworth	Do.	6
Mr. C. Gray	Coonoor	12
Mr. H. B. Liddell	Ootacamund	12
Mr. Minchin	Wynad	1,600
His Excellency the Governor	Vizagapatam	35
Mr. R. F. Phillips	Kotagherry	117
Colonel Cooke	Do.	24
Mr. G. J. Glasson	Wynad	1,000
Dr. Macpherson	Mercara	400
Mr. W. H. Kerr	Coorg	3,100
	Total number of Plants	44,898

OOTACAMUND,
9th September 1864.

(Signed) W. G. McIVOR,
Supt., Govt. Cinchona Plantations.

Printed and Published for the Government of India, by O. T. CUTTER, *at the Military Orphan Press.*

No. 40.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, OCTOBER 15, 1864.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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Government of Bombay.

Weather Report for the Fortnight ending 15th June 1864.

CANARA.

No.	Talooks.	State of the Weather and Crops.	State of Public Health.	Fall of Rain by Pluviameter. In.	Cts.
1	Carwar ...	There have been several copious falls of rain during the fortnight under review. Sowing operations are in progress. The rain was general.	Fever prevailed to a slight extent in the Talooka ...	14	11
2	Coompta ...	Ditto ditto ditto ...	Ditto ditto ...	19	18
3	Honore ...	Ditto ditto. The rain has been copious, and sowing and transplanting operations are in progress.	... ...	29	69
4	Sircy ...	Ditto ditto. The falls have been favorable to rice as well as garden crops. Sowing operations are in progress.	Fever prevailed to a slight extent in the Talook ...	6	93
5	Yellapoor ...	The fall of rain in the Talook was not general throughout the Talook. In the villages bordering on Dharwar, sowing operations have commenced.	Ditto ditto ...	4	11
6	Soopa ...	Rain general throughout the Talooka. Sowing operations commenced.	Healthy ...	4	•11

Weather Report for the Fortnight ending 30th June 1864.

CANARA.

No.	Talooks.	State of the Weather and Crops.	State of Public Health.	Fall of Rain by Pluviameter. In.	Cts.
1	Carwar ...	The fall of rain was very favorable, and sowing operations had advanced. The young plants were doing well.	Good ...	24	50
2	Coompta ...	In this Talook also the falls of rain were very favorable, and the young plants were thriving.	Ditto ...	25	58
3	Honore ...	Ditto ditto. Transplanting operations were in progress.	Ditto ...	27	7
4	Sircy ...	In these Talooks, although the fall of rain was not as plentiful as it should have been, agricultural operations were in fair progress. Sowing had advanced, and the seedlings were in good condition.	Ditto ...	9	79
5	Yellapoor ...			7	4
6	Soopa ...			2	54

Weather Reports for the Fortnight ending 15th July 1864.

AHMEDABAD.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.	In.	Cts.
Rain fell plentifully throughout the districts during the fortnight under report, and the cultivators were busily engaged in sowing bajree, mutt, jobarry, &c., and the rice plants were fit for transplantation.	Some cases of Cholera had been reported in the Gogo and Duskrohie districts, but the disease was disappearing fast. With the exceptions noticed, the health of the population was good, and the cattle free from disease.	Duskrohie ...	4	60
		Dholka ...	2	23
		Dhundooka ...	1	62
		Vreramgaum ...	3	24
		Puranty ...	2	45
		Jeytulpoor ...	2	70
		Gogo ...	3	85
			20	69

BELGAUM.

No.	Names of Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter. In.	Cts.
1	Padshapoor	During the fortnight under report, the fall of rain in the Talookas of Padshapoor, Sumpgaum, Beedee, and Chickodee, was good; in Budamee, Hoongoond, and Gokak moderate, and in Bagulkote and Uthnee there was no rain. The young crops are doing well.	Good, with the exception of a slight prevalence of Cholera in Chickodee and Hoongoond. Fever still continues in Beedee.	1	78
2	Sumpgaum			0	86
3	Beedee ..			1	90
4	Chickodee ...			1	15
5	Purusghur ...			0	42
6	Bagulkote ...			0	0
7	Budamee ...			0	36
8	Hoongoond			0	44
9	Gokak ...			0	47
10	Uthnee ...			0	0

SHOLAPOOR.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of rain by Pluviameter.	In.	Cts.
Sholapoor ...	Rain fell in slight showers in 52 villages; ½ of khureef sown.	Good ...	Civil Hospital	0	32
			Mundroop ...	0	84
Barsee ...	Ditto in 91 ditto ditto ...	Good ...	Barsee ...	0	32
Marah ..	Ditto in 26 ditto ditto ...	Good ...	Marah ...	0	8
			Mohole ...	0	25
Kurmalla ...	Ditto in 30 ditto ditto ..	Good ...	Kurmalla ...	0	25
Indee ...	Ditto in 65 ditto ditto ...	Good ..	Indee ...	0	60
			Churchun ...	0	20
Hypurgee ...	Ditto in 2 ditto ditto ...	Good ...	Hypurgee ...	0	20
			Almella ...	0	65
Moodebehal...	Ditto in 20 ditto ditto ...	Good ...	Moodebehal...	0	8
Mungolee ...	Ditto in 50 ditto ditto ...	52 men died of Cholera ...	Mungolee ...	0	0
Beejapoor ...	Ditto in 10 ditto ditto ...	Good ...	Beejapoor ...	0	25

CANARA.

No.	Talooks.	State of the Weather and Crops.	State of Public Health.	Fall of Rain by Pluviameter. In.	Cts.
1	Carwar ...	There were several good showers during the fortnight. Sowing operations have been completed. Transplanting is in progress. Young plants are thriving.	Good ...	11	94
2	Coompta ...	Ditto ditto ...	Good ...	19	38
3	Honore ...	Sowing operations have been completed, and transplanting is in progress. Owing to the fall of rain during the fortnight having been a little excessive, the crops in low lying land are reported to have been injured to a slight extent.	Good ...	24	75
4	Sirey ...	In this Talook about ¾ths of the crops has been sown. The fall of rain has been plentiful.	Good. Some head of cattle are reported to have died of disease.	18	94
5	Yellapoor ...	Ditto about ½ ditto. There have been several showers of rain; the crops are doing well.	Good ..	8	94
6	Soopa ...	Rain fell to a greater or less extent in this Talook during the fortnight. Sowing has been completed.	Good. In one or two villages of the Hullial Magnee, Cholera has made its appearance.	4	19

Weather Report for the Fortnight ending 30th July 1864.

CANARA.

Up to the 30th July the rain-fall, though in some places somewhat scanty, had not retarded agricultural operations. A few fever cases were observed and Cholera had broken out close to Hullial. Some cases of Small-pox had also occurred near the Coast.

Weather Reports for the Fortnight ending 31st July 1864.

TANNA.

State of the Weather and Crops.	State of Public Health.	Quantity of rain by Pluviameter.				
			Fall during the Fortnight.		Total fall up to 31st July 1864.	
			In.	Cts.	In.	Cts.
The fall of rain during the fortnight under report is reported to be good and seasonable. The transplantation of rice is nearly completed.	No disease throughout the principal Division. Disease amongst cattle is however reported to be still lingering at the village of Kinnowlee, in Moorhar Talooka.	Sunjan ...	5	25	42	79
		Mahun ...	2	40	29	70
		Kalman ...	41	99	128	96
		Mokhara ...	26	60	57	61
		Moorbaur ...	15	35	45	45
		Bassein ...	6	47	41	5
		Pouwell ...	17	91	52	26
		Nusrapoor ...	16	74	52	34
		Tanna ...	10	69	51	29
		Matheran ...	48	47	102	64

AHMEDNUGGUR.

Talookas.	State of Crops.	State of Public Health.	Measured during the past fortnight ending 31st July 1864.		Total measured during the Season.	
			In.	Cts.	In.	Cts.
Ahmednuggur - - -	The fall of rain in the Deshee Talookas has proved beneficial, but more rain is required. In the Dangs the fall of rain has been sufficient and the crops are doing well.	Slight Cholera has been reported in the Newassa and Sinnur Talookas. There has been disease among the cattle in Jhumkheir, Yeola, and Peint.	1	63	8	14
Ankola - - -			4	53	9	79
Jhumkheir - - -			3	35	12	73
Parnair - - -			1	84	5	79
Tiroor - - -			0	56	2	33
Kurjut - - -			1	65	8	18
Newassa - - -			1	90	10	22
Yeola - - -			3	20	6	47
Kopergaom - - -			1	93	7	4
Sungumnair - - -			1	56	6	1
Rahooree - - -			1	90	7	63
Shewgaom - - -			4	90	9	73
Nassick - - -			5	25	10	25
Chandore - - -			5	34	9	61
Neephar - - -			2	46	5	64
Sinnur - - -			2	27	7	9
Dindoree - - -			8	42	14	73
Kownaee - - -			31	48	56	92
Peint - - -			39	77	69	88
Vinchoor - - -			4	76	7	66
		Average -	6	43	13	79

KAIRA.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.
Rain has fallen more or less in all the districts of this Collectorate during the fortnight under report, sufficient for the sowing of kodra, bajree, bowta, &c., and for the transplanting of rice, which is progressing. The early sown crops are in good condition, but more rain will be required in the ensuing fortnight for the rice and the early crops.	Good. The cattle are reported to be free from disease.	In. Cts. Kaira - 6 64 Mehmoodabad 5 56 Borsud - 6 52 Neriad - 8 24 Muhoondha - 5 63 Thasra - 6 8 Kuppurwunj 10 65

RUTNAGHEREE.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter kept at Rutnagheree.
Malwan ...	The fall of rain was regular and sufficient. The transplantation completed and the crops thriving. Hemp and kooloed are yet to be sown.	District healthy. Nineteen persons said to have died from Cholera in the Vingorla Petah, and 14 in the village of Malwan.	*July 16th to 31st.* In. Cts. 9 39
Viziadroog ...		District healthy.	
Rutnagheree .		Ditto ditto. Five persons said to have died of Cholera in Meerkurwada of Soobha Petah.	
Anjunwell ...		Ditto ditto. Sixteen persons reported to have died of Cholera in Wada Karool Monja Adoor Petah Velumb, and 10 died from fever in the Sawurdey Petah.	
Sooverndroog		Ditto ditto. Four persons died of Cholera in the Soobha Petah.	

SURAT.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.
During the period now reported on, the fall of rain throughout the Collectorate was good. The jerayet, bagaet, and other crops are reported to be in good condition.	All the districts continue healthy, except Cheeklee, where fever prevails to a slight extent and cow-pox among the cattle.	In. Cts. Chowrassee (City of Surat) ... 6 77 Jumboosur ... 8 3 Ahmode ... 5 82 Wagra ... 2 84 Broach ... 7½ 0 Unklesur ... 9¼ 4 Mandvee ... 12 14 Bardolee ... 9 20 Oolpar ... 10 11 Soopa ... 6 9 Chicklee ... 15½ 0 Bulsar ... 8 20 Bugwara ... 16½ 1

COLABA.

State of the Weather.	State of Public Health.	Fall of Rain by Pluviameter.
The fall of rain has been favorable and the transplanting operations are nearly completed. The crops are reported to be in a thriving state.	Cholera prevailed to a slight extent in Turruf Oomti, in Talooka Alibagh. A disease amongst cattle also prevailed in some places in Talooka Ryghur.	In. Cts. Alibagh ... 4 10 Sankse ... 11 76 Rajpoor ... 14 69 Ryghur ... 21 68

POONA.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.	In.	Cts.
1. Sewnere ...	During the past fortnight heavy showers have fallen in the Talookas of Kheir, Mawul, and Haveilly, and the Western villages of Joonere, and the young crops are thriving. In the Poorundhur, Pabul, and Bheemthurry and Eastern villages of the Joonere Talookas, the fall of rain has been very partial. Sowing operations are however in progress. In the Indapoor Talooka rain is much required, as there has been hardly any whatever during the period under report.	With the exception of the Pabul Talooka, in which fever is reported to have made its appearance, the rest of the Collectorate is pure from disease.	Joonere ...	4	91
2. Pabul ...			Brahminwara ...	6	28
3. Kheir ...			Pabul ...	0	8
4. Mawul ...			Kheir ...	3	42
5. Haveilly ...			Ghorey ...	4	69
6. Poorundhur..			Khurkalla ...	19	96
7. Indapoor ...			Pour ...	17	71
8. Bheemthurry			Civil Hospital, Poona ...	2	18
			Sassoor ...	0	59
			Soopa ...	0	76
			Kullus ...	0	70
			Patus ...	1	21

SATTARA.

No.	Names of Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter. In.	Cts.
1	Malcolm Peeth	During the fortnight under report, the fall of rain was general and seasonable, and the work of sowing bajree and the transplanting of rice crops was completed. The plants that had sprung up were in good condition in all the districts, excepting some parts of the Sattara, Waee, and Khanapoor Talooks, in the first two of which they suffered from excessive rain and in the third from insects.	Good	88	59
2	Pattun ...		Fever was prevalent in some villages.	21	20
3	Jaolee ...		Good	19	41
4	Koregaon ...		Ditto	4	62
5	Targaon ...		Ditto	4	94
6	Kurad ...		Cholera existed slightly ...	4	36
7	Khutao ...		Ditto ditto ...	1	50
8	Tasgaon ...		Good	2	22
9	Walwa ...		Ditto	3	18
10	Malseerus ...		Cholera existed slightly ...	0	50
11	Sattara ...		Good	12	83
12	Waee ...		Ditto	6	77
13	Khanapoor ...		Cholera existed slightly ...	3	64
14	Maun ...	The fall of rain was partial and scanty, and the crops that had sprung up were withering for want of moisture.	Ditto ditto ...	1	59
15	Punderpoor ...		Ditto ditto ...	0	15

BELGAUM.

No.	Names of Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter. In.	Cts.
1	Padshapoor ...	During the fortnight under report, there was a heavy fall of rain throughout the Collectorate, with the exception of Badamee and Hoongoond, where it was moderate. The rice and jowaree crops are doing well and appear healthy. Cotton is being sown in some places.	Good, with the exception of a slight prevalence of Cholera in Chikodee and Hoongoond. Fever still continues in Beedee and the Chundgad Mahal.	11	73
2	Sumpgaum ...			3	61
3	Beedee ...			7	76
4	Chikodee ...			2	95
5	Purusgur ...			1	90
6	Bagulkote ...			1	54
7	Badamee ...			0	97
8	Hoongoond ...			0	37
9	Gokak ...			1	28
10	Uthnee ...			1	83

DHARWAR.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.
Dharwar ..	Light rain fell throughout this Talooka, and all the crops are healthy, excepting jowaree, which in a few villages has been suffering from grubs.	Good, excepting Dharwar and the village of Nurrendra, where 2 and 42 people died of Cholera respectively.	2 Inches and 91 cents at Dharwar, and 2 inches and 83 cents at Moogud.
Raneebednoor	Ditto ditto ditto ...	Good	2 Inches and 82 cents at Raneebednoor.
Hooblee ...	Rain light and all the crops healthy.	Good, excepting a few villages where 17 people died of Cholera. At Old Hooblee fever and ague prevailed.	2 Inches and 35 cents at Hooblee.
Kulgutghee...	Ditto ditto ditto ...	Good, excepting the village of Dhoomwad, where 3 people died of Cholera.	3 Inches and 84 cents at Kulgutghee.
Hangul ...	Rain fell copiously throughout this Talooka, and all the crops are flourishing. Owing to heavy rain, the Wurda river had overflowed its banks and did some slight injury to crops in the adjoining fields.	Good	9 Inches and 31 cents at Hangul.
Kode ...	Ditto ditto ditto. The river Koomudvuttee in this Talooka also overflowed its banks and damaged crops to the extent of about Rs. 1,000.	Good	5 Inches and 27 cents at Rutteebullee.
Kurujgee ...	Ditto ditto ditto. A Ferry basket at Kulsoon, on the Wurda river, was upset while plying, and 20 lines are reported to have been lost by the accident.	Good	3 Inches and 96 cents at Kurujgee.
Bunkapoor ...	Rain abundant and all the crops are flourishing, excepting jowaree, which in a few villages suffered through too much moisture.	Good	5 Inches and 90 cents at Seegaom.
Dumbul ...	Rain fell very slightly in a few villages of this Talooka, but all the crops are doing well. More rain was, however, required to keep them flourishing as well as to allow further sowing being proceeded with.	Good, excepting the village of Shagotee, where cattle disease has appeared.	18 cents at Gudug and 1 inch and 14 cents at Dumbul.
Roan .	Ditto ditto ditto ...	Good	58 cents at Roan.
Nowlgoond...	Ditto ditto ditto ...	Good	None measured at Nowlgoond and 90 cents at Nurgoren.

SHOLAPOOR.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.	In.	Cts.
Sholapoor ...	Rain fell more or less in 99 villages. ¼ the of khureef sown.	Good	Civil Hospital	2	13
			Mundroop ...	0	38
Barsee ...	Ditto in 116 ditto ditto	Ditto	Barsee ...	2	95
Marah ...	Ditto in 36 ditto ditto	Ditto	Marah ...	1	8
			Mohole ..	1	13
Kurmalla ...	Ditto in 57 ditto ditto	Ditto	Kurmalla ...	1	60
Indee ...	Ditto in 33 ditto ditto	Ditto	Indee ...	0	0
			Chudchun ...	0	80
Hypurgee ...	Ditto in 48 ditto ditto	Ditto	Hypurgee ...	1	4
			Almella ...	1	60
Moodabehal...	Ditto in 40 ditto ditto	Ditto	Moodabehal ..	0	53
Mungolee ...	Ditto in 35 ditto ditto	Ditto	Mungolee ...	1	12
Beejapoor ...	Ditto in 41 ditto ditto	Ditto	Beejapoor ...	0	90

AHMEDABAD.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.	In.	Cts.
The Maumlutdars' reports are very favorable. Copious and seasonable showers of rain fell throughout the Collectorate during the fortnight under report, and agricultural operations were progressing. The cultivators were every where actively employed in sowing various kinds of grain and cotton, &c., and in transplanting rice in parts of the Duskrohie and Dholka Districts.	Good, and cattle free from disease.	Duskrohie ...	8	26
		Dholka ...	6	45
		Dhundooka ...	5	76
		Veerumgam ...	10	27
		Purantej ..	15	5
		Jetulpoor ...	5	90
		Gogo ...	2	32

Weather Reports for the Fortnight ending 15th August 1864.

KAIRA.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.	In.	Cts.
Rain has fallen scantily in all the districts except two of this Collectorate during the fortnight under report. The sowing of kodra, bajree, bawta, &c., has been nearly completed, and in some of the districts the transplanting of rice has progressed. The early sown crops are at present in fair condition, but more rain is required in the ensuing fortnight for these crops and for the rice; more rain is also required to complete the transplanting of rice and for the growth of the rice plants.	Good. The cattle are reported to be free from disease.	Kaira ..	1	24
		Mehmoodabad ...	1	91
		Muhoonda ...	1	77
		Khasra ...	1	53
		Kuppurwunj ...	2	75
		Borsud ..	2	38
		Neriad ...	1	10

AHMEDNUGGUR.

Talookas.	State of Crops.	State of Public Health.	Measured during the past fortnight ending 15th August 1864.		Total measured during the Season.	
			In.	Cts.	In.	Cts.
Ahmednuggur - - -	In the Deshee Talookas rain is much required, the lands which have been sown are suffering from want of it. In the Dangee villages the crops are doing well.	State of public health generally good. Slight Cholera is reported in places.	0	5	8	19
Ankolah - - -			1	14	10	93
Jhumkheir - - -			0	0	12	73
Parnair - - -			0	51	6	30
Tiroor - - -			0	0	2	33
Kurjut - - -			0	0	8	18
Newassa - - -			0	0	10	22
Yeola - - -			1	80	8	27
Kopergaom - - -			0	0	7	4
Sungumnair - - -			0	19	6	20
Rahooree - - -			0	0	7	63
Shewgaom - - -			0	0	9	73
Nassick - - -			1	10	11	35
Chandore - - -			1	32	10	93
Neephar - - -			0	89	6	53
Sinnur - - -			1	10	8	19
Dindoree - - -			3	13	17	86
Kownaee - - -			17	20	74	12
Peint - - -			14	36	84	24
Vinchoor - - -			Not received.		7	66
		Average ...	2	13	15	93

SATTARA.

No.	Names of Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.	
				In.	Cts.
1	Malcolm Peith	The fall of rain was general and seasonable throughout greater part of the Collectorate, and the work of sowing bajree and transplanting rice was completed. The plants that had sprung up were thriving except in some villages in the Districts of Malcolm, Peith, Jaolee, Sattara, Waee, Pattun, Targaom, Kura and Khanapoor where they suffered from excessive rain.	Good - -	.47	94
2	Jaolee -		Ditto - -	8	68
3	Sattara -		Ditto - -	5	31
4	Waee -		Ditto - -	1	84
5	Pattun -		Fever existed in some villages - -	8	30
6	Targaom -		Good - -	2	27
7	Kurad -		Ditto - -	1	86
8	Walwa -		Ditto - -	1	19
9	Koregaom -		Cholera existed slightly	2	56
10	Tasgaom -		Good - -	0	83
11	Khutao -	In the Eastern Talookas of Maun, Malseerus, and Punderpoor, there had been no rain and the crops were withering.	Ditto - -	0	.60
12	Khanapoor -		Slight disease among cattle existed -	0	63
13	Maun -		Good - -	0	0
14	Malseerus -		Cholera existed slightly	0	0
15	Punderpoor -		Good - -	0	0

TANNA.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.				
		Fall during the fortnight.			Total fall up to 15th Aug. 1864.	
			In.	Cts.	In.	Cts.
The fall of rain in the principal Division is reported to be good and seasonable, and the transplantation of rice has been nearly completed, except in the Districts of Sunjan and Callian, where it is said to be slightly delayed for want of rains.	No disease throughout the principal Division. Cholera is reported to have made its appearance in the Village of Trombay, in Salsette Talooka, and a disease is said to be lingering amongst cattle in Moorbaur Talooka.	Sunjan ...	3	9	45	88
		Mahim ...	3	10	32	80
		Kolwan ...	9	92	138	88
		Mokhara ...	10	80	68	41
		Moorbaur ...	13	28	58	73
		Bassein ...	4	65	45	70
		Pouwell ...	20	23	72	49
		Nusrapoor ..	12	1	64	35
		Tanna ...	11	18	62	47
		Matheran ...	70	58	173	22

COLABA.

State of the Weather.	State of Public Health.	Fall of Rain by Pluviameter.		
			In.	Cts.
The fall of rain has been favorable and the transplanting operations are completed. The crops are reported to be in a thriving state.	42 persons died from Cholera in the village of Chinchotee, near Alibagh, and 9 persons in Belosee. In the town of Alibagh, 16 deaths occurred. Elsewhere the public health is good.	Alibagh ..	6	51
		Sankse ...	7	35
		Rajpooree ...	13	36
		Ryghur ...	11	44

AHMEDABAD.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.		
			In.	Cts.
There was little rain in the districts during the fortnight under report, but as the temperature was good and moisture adequate, the plants sprung up vigorously and were healthy. In a few places at Deerumgam the crops in black soil and in low situations were partially injured from excessive moisture.	Good, and cattle free from disease.	Ahmedabad ...	1	26
		Dholka ...	0	45
		Purantej ...	2	61
		Gogo ...	0	29
		Veerumgam ...	1	63
		Dhundooka ...	0	70

POONA.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.	In.	Cts.
1. Sewnere. 2. Pabul. 3. Kheir. 4. Mawul. 5. Haveilly. 6. Poorundhur. 7. Indapoor. 8. Bheemthurry.	During the fortnight under report, rain has fallen in the Mawul Talookas and the western villages of Talooka Sewnere; the sowing operations have been completed, and the young crops are thriving. 2. In the Pabul, Kheir, Haveilly, and Poorundhur Talookas and eastern villages of the Sewne Talooka, the fall of rain has been light and partial; and rain is much required for the young crops. Owing to a heavy fall of rain in some few villages of the Poorundhur Talooka, the crops have suffered. 3. In the Talookas of Bhimthurry and Indapoor, there has been no rain whatever, and the young crops are withering.	There was no disease prevalent either amongst men or cattle throughout the Collectorate during the last fortnight.	Joonere ...	1	58
			Brahmenwara	5	44
			Pabul ...	4	8
			Kheir ...	1	0
			Ghorey ...	1	95
			Khurkalla ...	13	13
			Pour ...	6	84
			Civil Hospital, Pooha ...	1	39
			Sassoor ...	0	14
			Soopa ...	0	25
			Kullus ...	0	0
			Pattus ...	0	14

SHOLAPOOR.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.	In.	Cts.
Sholapoor ...	Rain fell more or less in 3 villages; $\frac{1}{4}$th of Khureeff sown.	Good	Civil Hospital	0	0
			Mundroop ...	0	0
Barsee ...	Do. in 41 villages; $\frac{6}{16}$ths ditto..	Ditto	Barsee ...	0	27
Marah ...	Do. in 2 ditto; $\frac{1}{4}$th ditto ...	Ditto	Marah ...	0	0
			Mohole ...	0	0
Kurmalla ...	Rain did not fall at all; $\frac{1}{4}$th do.	Ditto	Kurmalla ...	0	0
Indee ...	Ditto ditto; $\frac{6}{16}$ths ditto ...	Ditto	Indee ...	0	0
			Churchan ...	0	0
Hypurgee ...	Rain fell in 5 villages; $\frac{6}{16}$ths do.	Ditto	Hypurgee ..	0	0
			Almella ...	0	0
Moodebehal...	Rain did not fall at all; $\frac{10}{16}$ths do.	Ditto	Moodebehal ...	0	0
Mungolee ...	Rain fell in 14 villages; $\frac{6}{16}$ths do.	Ditto	Mungolee ...	0	0
Beejapoor ...	Rain did not fall at all; $\frac{12}{16}$ths do.	Ditto	Beejapoor ...	0	0

SURAT.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.		
			In.	Cts.
The fall of rain during the period now reported on has been moderate throughout the Collectorate. The cotton, joowarree, and all other crops are reported to be in good condition, except rice, which still wants water.	All the districts continue healthy except Ahmode and Chicklee, where fever prevails to a slight extent and cow-pox among the cattle.	Chowrassee (City of Surat) ...	3	22
		Jumboosur ...	0	0
		Ahmode ...	0	52
		Wagra ...	1	17
		Broach ...	0	35
		Unclesur ...	1	5
		Mandvee ...	3	99
		Bardolee ...	2	41
		Oolpar ...	0	77
		Soopa ...	3	0
		Chicklee ...	6	84
		Bulsar ...	5	29
		Bugwara ...	6	34

RUTNAGHEREE.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter kept at Rutnagheree.
Malwan ...	The fall of rain was sufficient. The ryots are now engaged in weeding their fields. The sowing of hemp, moong, and kooleed is going on. The crops are in a thriving state.	District healthy. Fourteen persons died from Diarrhœa in the town of Vingorla and 15 from Cholera in the village of Malwan.	*August 1st to 15th.* In. 4 Cts. 33
Veziadroog ...	A sufficiency of rain had fallen. The crops were in a forward state. Transplantation has been completed.	Ditto ditto. Three hundred head of cattle died from disease in the villages of Rypatun, Kotapoor, &c.; 3 persons died from Dysentery in the village of Mootat.	
Rutnagheree	Ditto ditto ditto	District healthy.	
Anjunwell ...	Ditto ditto ditto	Ditto ditto. Eight persons died from Cholera in the Peith of Anjunwell, and 10 died from fever in some villages of Petta Sawurdey.	
Sooverndroog	Ditto ditto ditto	District healthy. Fever prevails in some villages of Mahal Bankote and at Mundungud.	

DHARWAR.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of rain by Pluviameter.
Dharwar ...	Scarcely any rain fell throughout this Talooka, but excepting the rice, all other crops are doing well. Cotton sowing in some villages has commenced.	Good	1 inch and 25 cents at Dharwar and 2 inches at Moogud.
Hooblee ...	Ditto ditto ditto	Good, excepting the villages of Majeedpoor and Bomapoor, where two people died of Cholera.	95 cents at Hooblee.
Kulgutgy ...	Ditto ditto ditto	Good, excepting the villages of Mootgy and Dhoomwad, where Cholera prevails slightly.	1 inch and 11 cents at Kulgutgy.
Hangul ...	Rain fell very slightly in this Talooka, but all crops are healthy.	Good	2 inches and 13 cents at Hangul.
Raneebudnoor	Of the 120 villages of this Talooka, rain fell slightly in 62, none at all in the rest; all the crops are healthy.	Ditto	80 cents at Raneebudnoor.
Kurnjgy ...	Rain and crops like those of Hangul.	Ditto	1 inch and 6 cents at Kurnjgy.
Bunkapoor ...	Rain slight; crops healthy, with the exception of jowaree.	Good. In the villages of Mokapoor, Honbully, and Seegaom, 18 head of cattle died of disease.	1 inch and 58 cents at Seegaom.
Kodee ...	Ditto ditto ditto. Jowaree in this Talooka was attacked with grabs.	Good	1 inch and 1 cent at Ruttéehullee.
Nowlgoond ..	No rain, and the jowaree and other crops were drying up, and the sowing of the late crops has been retarded.	Ditto	None measured at Nowlgoond; 10 cents at Nurgoond.
Dumbul ...	Ditto ditto ditto	Good, excepting the village of Kote-oomunghee, where 26 people died of Cholera.	41 cents at Goondey, and none measured at Dumbul.
Roan	Ditto ditto ditto	Good	None measured.

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CALCUTTA, THURSDAY, OCTOBER 13, 1864.

THE following Resolution of the Government of India and Report of the Commissioners of Inquiry into the Indian system of Account and Audit are published for general information. Such improvements have been ordered as are immediately practicable, and the further changes recommended will be decided upon after considering any suggestions and explanations that may be offered.

E. H. LUSHINGTON,
Financial Secy. to the Govt. of India.

No. 2695.

Resolution of the Governor General of India in Council in the Financial Department, dated 30th September 1864.

THE Governor General in Council has had under his consideration the valuable Report of the Commissioners of Inquiry into Indian Accounts on the system of Audit and Account now pursued in the Military Department.

2. The revised system, recommended by the Commissioners, is based upon the principle that the separate Establishments of Military Account and Audit should be consolidated into a Central Account Office in each of the three Presidencies—in Bengal under the immediate direction of an Accountant General to the Military Department, and in Madras and Bombay under the respective Controllers. This proposal is based upon the experience acquired at the War Office and Admiralty, where, by carefully separating cash from stores, and examination from record, and reducing the latter to the utmost possible degree of simplicity by scientific book-keeping, audited accounts of the expenditure in every part of the world for the year ending the 31st March, are furnished previously to the Meeting of Parliament.

3. This, and other proposals which are of an organic character, will be hereafter considered, in communication with the Military Department; but, meanwhile, immediate effect may, with much public advantage, be given to many of the recommendations contained in the Report.

4. In paragraph 112, the Commissioners state that, notwithstanding the order of Government to the contrary, the items of expenditure in the Military Department are still classed in the Account Current under the heads of—

Arrears, former years ... ... { Settlement. Payment.
Current.

The Governor General in Council concurs with the Commissioners that this sub-divi-

sion is unnecessary and inconvenient, and directs that it be at once discontinued in the several books of account, from the date of receipt of this order.

5. Arrangements should also be made for consolidating the separate Establishments and Accounts of the Offices of Agent and Superintendent of Clothing, the duties of which are now performed by one Officer, and for making the other improvements in those offices, suggested in the 178th and following paragraphs of the Report, so far as they are immediately practicable.

6. At paragraph 394, the Commissioners suggest that all unserviceable, obsolete, or redundant articles should be eliminated from the stores previously to the ensuing financial year, so that the stores in stock at the commencement of the year may represent those actually fit and ready for service. Arrangements should be at once made to give effect to this recommendation. The stores so excluded should be fully advertised and should be sold to the highest bidder, with the reservation only of an upset price, founded upon a low calculation of the sum which may be expected to be realized at the nearest favorable market, after deducting all the expenses of conveying them thither.

7. In paragraphs 58 to 63, 262 to 265, and 272 to 276, the Commissioners notice the unnecessary detail in which the Departmental Estimates are furnished to the Controllers of Military Accounts in the three Presidencies, and to the Accountant General, Military Department, and justly attribute it to the want of that frequent personal communication between heads of Departments, regarding doubtful items in the Estimates, whereby access would be gained to the books and records, and prolix returns and numerous vouchers in support of the Departmental Estimates would become superfluous. This excessive detail should be at once discontinued, and the heads of Departments should have the advantage of this improved arrangement in preparing their Estimates for 1865-66.

8. With the same object, it is desirable that the introduction of the revised forms of Estimate be immediately ordered, should it appear, on consideration in the Military Department, that no information, requisite for an intelligent practical review of Military expenditure in that Department, will be thereby sacrificed. It is observed that the forms provide for a comparison of the Budget Estimate with the previous year's Budget, instead of the Regular Estimate—the improved system proposed by the Commissioners rendering the Regular Estimate unnecessary. But orders on this recommendation can only be passed on the Commissioners' Report on the Financial Accounts. Meanwhile, the figures of the Regular, rather than of the last Budget Estimate, should be inserted in the column of the Commissioners' forms which has been provided for a comparison of the year 1864-65 with 1865-66.

9. In like manner, in the absence of the ample means of comparing the Budget Estimate with the latest actual expenditure, provided by the system recommended by the Commissioners, the Estimate for 1865-66 should contain a columnshowing the actual expenditure of 1863-64.

10. It must also be observed that, whereas the detailed calculations of the cost of regiments are to be made at the full twelve months' charge for the full sanctioned establishment, with a deduction (in the column provided for that purpose, in the form, at pages 20-21 in the Appendix) of the portion which is invariably not incurred at all, or not incurred in India, for the pay of Officers in Civil employ, in Europe, &c., no similar column is provided for making a deduction on account of deficiencies in the strength of regiments, and the allowances forfeited by Native Soldiers on leave.

11. It is right to mention, in reference to the 51st paragraph of the Report, that the Accountant General to the Military Department has satisfactorily explained the delay in submitting the Military Estimate for 1864-65.

12. The earnest attention of the Military Accountants in the three Presidencies should be directed to completing, at the earliest possible period, the adjustment of the books between the Civil and Military Departments, as recommended in paragraphs 343 and 344.

13. In the 259th paragraph of their Report, the Commissioners observe that, under the system which they recommend, " the expenditure shall, as now, be recorded

"with the view of showing the total cost under each arm of the service, and not under "the separate items composing the pay and allowances—provision will, however, be "made in the pay lists for furnishing information on this point, should it at any time "be required."

14. The recording in the Presidency Offices of the pay of a large army under the separate items composing the pay and allowances of each regiment, and not merely under the arm of the service to which the regiment belongs, must be so tedious and elaborate as to cause arrears and unnecessary expense, and any such minute recording that may be now in progress, should be stopped at once.

15. The state of the deposit accounts, of the account of advances re-payable, and of the Inefficient Balances of Disbursing Officers, as reported in paragraphs 203 to 206, calls for early attention, with a view to their effectual investigation and settlement.

16. In paragraphs 111 and 122 to 128, as well as in other parts of the Report, the Commissioners discuss the expediency of separating cash from store accounts. With their conclusions on this point the Governor General in Council agrees, and early attention should be directed to the best means of giving practical effect to the views of the Commission. The separation of the cash from the store accounts is indispensable to the proper reform and efficient management of the cash accounts of the Empire.

17. There are many other instances adverted to in the Report in which, without waiting for the adoption of further changes, time and labor may be saved, and the public business may be expedited by omitting unnecessary forms or processes, and adopting more compendious methods, such as—

Reducing the Inefficient Balances of Pay-masters by writing off small sums which are not worth collecting, paragraphs 74-5.

The omission of Pies from the Accounts, according to the process described in paragraph 414.

The limitation of payments by cheque, at the Presidency Pay Office, to sums of ten Rupees and upwards, paragraph 81.

The placing the Pay-masters of Invalids at Fort William, and of Recruits at Chinsurah, in direct relation with the Military Accountant, paragraph 85.

The substitution of a quarterly for a monthly return, explanatory of the Inefficient Balances of Pay-masters of Circles, paragraph 85.

The discontinuance of the Presidency Pay-master's List of Cheques drawn on the Bank of Bengal, by utilizing the Bank Pass Book, paragraph 89.

The substitution, by the Pay Examiner, of a Letter of Advice to the Disbursing Officer, for the circuitous process described in paragraph 96.

The discontinuance of the Register of Articles of Consumption in Hospitals, paragraph 138.

The discontinuance of the Annual Returns of the gross cost per 100 patients, furnished to the Principal Inspector General of the Medical Department and Controller of Military Accounts, paragraph 139.

The discontinuance of the second examination, by the Ordnance Examiner, of the cash charges for Commissariat purchases for the Ordnance Department, paragraph 143.

The immediate adoption, as regards the Arsenal of Fort William, of the plan for examining Store Ledgers recommended by the Commissioners, paragraphs 149 and 390.

The grouping together of the details of petty repairs under 50 Rupees, paragraphs 150-387.

The discontinuance of the intermediate valuation of the Store Accounts rendered by Civil Officers, paragraphs 154-5.

The discontinuance of the Account between the Gun-Carriage Agent at Futtehgurh and the Circle Pay-master, paragraph 159.

The omission of consumable articles from the Barrack-master's Day Book, paragraph 166.

The discontinuance of the Duplicate Cash Vouchers by Pay-masters in their Monthly Accounts, paragraph 167.

The discontinuance of the countersignature of the Quarter-master General to the Barrack-master's Accounts, paragraph 169.

The discontinuance of the inadmissible substitute for an Annual Appropriation Audit, described in paragraph 196.

The discontinuance of the Abstract of the General Books, described in paragraph 197.

The discontinuance of the copies of vouchers of the Half-yearly Returns of Stores with Regiments and Batteries, furnished in addition to the original vouchers, paragraph 396.

The substitution of Annual for Half-yearly Returns of Stores with Regiments and Batteries, in the manner recommended in paragraph 397.

The discontinuance, in the mode recommended in paragraphs 398-9, of the copy of the Day Book furnished by Barrack-masters to the Examiner of Barrack Accounts.

18. The labour liberated by these and the other changes previously adverted to should be employed, as far as necessary, in the examination of the Inefficient Balances and of the Deposit and Advance Accounts, and in completing the accounts in arrear; but when it is not wanted for any really useful purpose, reductions should be made.

19. The several Officers concerned should be desired to report, at the end of a month, the steps taken by them under these instructions.

ORDERED, that a copy of this Resolution, and of the Report of the Commissioners, be forwarded to the Military Department, with a request that the several arrangements which have been determined upon may be carried into immediate effect, and that careful consideration may be given to the further changes recommended by the Commissioners.

Also, that copies be sent from the Military Department to the Governments of Madras and Bombay, with a request that they will adopt the changes which have been determined upon, and will favor the Governor General in Council with their opinion on the further changes recommended by the Commissioners.

Also, that a copy be sent to the Accountant General to the Government of India for his information and guidance.

Also, that a copy of this Resolution, and of the Report of the Commissioners, be published in the *Government Gazette*, for general information, with the remark that such improvements have been ordered as are immediately practicable, and that the further changes recommended will be decided upon, after considering any suggestions and explanations that may be offered.

E. H. LUSHINGTON,

Secy. to the Govt. of India.

REPORT

OF

THE COMMISSIONERS OF ENQUIRY INTO INDIAN ACCOUNTS,

On the system of Audit and Account now pursued in the Military Department, with suggestions in regard to the mode in which the Accounts should, in future, be recorded and audited.

1. Having concluded our investigation of the various Offices composing the Military Account Department, we beg to submit the following Report:—

2. We will, in the first instance, briefly describe the constitution of the Department as it now exists.

How the Army in India is controlled.

3. The Army of India is under the control of the Governments of India, Madras, and Bombay, the former having the administration of what is known as the Army serving in the Bengal Presidency; the latter Governments having control over that part of the Army serving in the Madras and Bombay Presidencies respectively.

Departments of Account.

4. The Military Account Department consists, in each Presidency, of the following Officers:—

Controller.
Military Accountant.
Compiler.
Examiner of Pay Accounts.
" of Commissariat and Stud Accounts.
" Medical Accounts.
" Ordnance, Barrack, and Clothing Accounts.

Accountant General.

And in Bengal there has been, during the last few years, an Officer designated the "Chief of the Military Finance Department," but whose title has recently been altered into that of "Accountant General, Military Department."

Disbursing Officers.

5. The designation of Disbursing Officers is the same in each of the three Presidencies, viz.:—

Presidency and Circle Paymasters.
Commissariat Officers in charge of Ranges.
Officers in charge of Stud Depôts.
Pension Paymasters.

6. The duties of the Officers forming the Military Account Department may be thus briefly and generally described.

ACCOUNTANT GENERAL.

Duties of Accountant General.

7. This Officer is the principal adviser to the Government on all questions relating to Military Accounts; he compiles, into a general Budget Estimate for all India, the Estimates furnished to him by the Controllers of the three Presidencies; and it is intended that he shall, in like manner, compile the Accounts of the Receipts and Expenditure for Military Services.

8. The duties of the Accountant General are prescribed by the General Order by the Right Hon'ble the Governor General, No. 197, dated 7th March 1864, and it is therein further prescribed that his relation to the Military Department will be similar to that of the Accountant General to the War Office at Home.

CONTROLLERS.

Duties of Controllers.

9. The duties of these Officers are also prescribed in the above General Order; they are as follows:—

I.—To examine into all sources of Military Expenditure, and control all permanent and contingent expenses, whether relating to moneys or materials, "but without interfering with the functions of the Administrative Heads of Departments."

II.—To check and examine the several Annual Estimates of expenditure, propose modifications therein, and to submit the same to the Accountant General, Military Department, by the 31st January of each year.

III.—To represent to the proper Authority, and to report to the Governments under which they are immediately serving, every instance in which reduction of expenditure, whether in money or stores, by any means of economy, may be practical consistently with efficiency.

IV.—To provide for the effectual supervision over all Accounts of Military expenditure, the verification of all balances of cash and stores; and, with the view of restricting the amount of cash in hand, or of Reserve Stock, to make such inquiries as may be necessary; also enforcing the due and timely adjustment of all advances and inefficient balances.

V.—To check all requisitions for cash and stores, and to see that the Military Accountant furnishes, in due course, the Monthly and Annual Estimates of cash requirements.

VI.—To examine and report upon the Monthly Returns of the Effective Strength of Her Majesty's British Forces.

In addition to the above, the Controller has to render to the Accountant General, Military Department, the following Statements:—

I.—Monthly Statement of audited, passed, and classified expenditure.

II.—Monthly Statement of Receipts and Unaudited Disbursements.

III.—Monthly Statement of Increase and Decrease of Outstanding Balances.

IV.—State of audit of Accounts in the several Examiners' Offices.

V.—Quarterly Statement of Receipts and Unaudited Disbursements.

VI.—Annual Statement of Receipts and Unaudited Disbursements.

VII.—Annual Statement of Quick and Dead Stock.

VIII.—Annual Report on the Appropriation Audit.

IX.—Abstract of Annual General Books.

Offices under the supervision of the Controller.

10. The Offices of Examination, Compilation, and Accounts, are under the supervision of the Controller, and the following Officers, although each acting as the Head of a Department, are subordinate to, and are under the immediate directions of, the Controller, viz.:—

Examiner, Pay and Pension Accounts.
" Commissariat and Stud Accounts.
" Medical Accounts.
" Ordnance, Barrack, and Clothing Accounts.
Compiler.
Military Accountant.

EXAMINER, PAY AND PENSION ACCOUNTS.

Duties of Pay Examiner.

11. This Officer examines all claims or payments on account of full pay, whether for Staff, Regimental, or Departmental Services; all Bills for Contingencies or for any Service not directly sanctioned by Regulation, are examined in this Office *before* payment. The Examiner, when he has satisfied himself of the correctness of the claims, sends the vouchers to the Compiler.

Who also examines Pension Accounts.

12. The Examiner of Pay Accounts is also responsible for the examination of the Accounts relating to Pensions; the details of the duty, however, devolve upon the 2nd Examiner, who shares with the Examiner a portion of the general work of the Office.

EXAMINER, COMMISSARIAT AND STUD ACCOUNTS.

Duties of the Examiner of Commissariat Accounts.

13. The Executive Commissariat Officer in charge of each of the 28 Ranges forwards, at short intervals, Statements supported by vouchers of his payments: these are examined in anticipation of the Monthly Account Current: the Commissariat Officer makes all payments, excepting for the full pay of the Permanent Establishments, on account of Commissariat, Barrack, Ordnance, and Medical Services: the vouchers for the last three Services are, after examination by the Commissariat Examiner, transmitted to the Ordnance or Medical Examiners for re-audit: the Commissariat Examiner compiles, under the sub-heads of Service, that portion of the Account that relates to Commissariat Services proper, and sends a Monthly Compilation Statement to the Military Accountant.

Stud Accounts.

14. There are 8 Stud Establishments: the Officer in charge of each furnishes a Monthly Account Current of his receipts and disbursements: this is audited by the Commissariat Examiner, and a Monthly Compilation Statement of the expenditure, under detailed heads of classification, is prepared for the Military Accountant.

EXAMINER, MEDICAL ACCOUNTS.

Duties of Examiner of Medical Accounts;

15. The expenditure for Medical Services and Supplies is disbursed by the Commissariat Officers of the several Ranges: the vouchers having been audited by the Commissariat Examiner, a list thereof is forwarded to the Medical Examiner, who merely compiles the amount expended, under certain detailed heads of classification, and forwards a Monthly Statement to the Military Accountant.

he prepares Budget Estimate;

16. The Medical Examiner in Bengal prepares the Budget Estimate for Medical Services; he forwards four copies of this Estimate to the Principal Inspector General of Hospitals, and corresponds direct with that Officer on this subject.

and furnishes Statistical Returns.

17. The other duties of the Medical Examiner are purely statistical, and consist of the preparation of certain Returns showing the consumption of stimulants; the average cost of 100 sick in the several Circles; the cost of the Medical charges of each Regiment, and Returns of this nature.

EXAMINER OF ORDNANCE, BARRACK, AND CLOTHING ACCOUNTS.

Duties of the Examiner of Ordnance, Barrack, and Clothing Accounts.

18. This Officer is intrusted with the following duties :—

Examination of Cash and Store Accounts of the Ordnance Department.

Examination of Cash and Store Accounts of the Barrack Department.

Examination of Cash and Store Accounts of the Clothing Department.

and he has, for the last year or two, been specially charged with the audit of the Accounts connected with the Government Dockyard at Kidderpore: we have, however, recently suggested in our Report on the system of Audit and Account pursued at Kidderpore Dockyard, dated 2nd August 1864, that this latter duty should be transferred to the Deputy Auditor and Accountant General, Bengal.

All purchases are made by Commissariat Officers.

19. All purchases for Ordnance, Barrack, or for the Clothing Departments are made by the Commissariat Officers, and vouchers for such expenditure are forwarded by the Commissariat Examiner to the Examiner of Ordnance Accounts, who re-examines them, even to the arithmetical calculations.

Ordnance Examiner pre-audits certain claims.

20. The Ordnance Examiner also 'pre-audits,' as it is termed, claims for repair of Camp Equipage, compensation for Clothing, and for other Services; the vouchers for these Services are "enfaced" by the Examiner and transmitted to one of the Commissariat Officers for payment.

Officers by whom Store Accounts are rendered.

21. The principal duties of the Ordnance Examiner appertain to the audit of the Store Accounts; these are rendered in great detail by the Officers at the Head of the several Manufacturing Establishments; by the Officers in charge of Arsenals, Forts, and Magazines; by the Officers in charge of Regiments of Cavalry and Infantry and Batteries of Artillery, and, in fact, by every Officer to whom stores are entrusted.

Balance Sheets of Manufacturing Establishments.

22. The Ordnance Examiner also prepares Annual Balance Sheets, and Profit and Loss Accounts for the several Manufacturing Establishments, and reports upon the result of their out-turn and working.

Monthly Statements of cash expenditure.

23. He also furnishes the Military Accountant with Monthly Statements compiled under detailed heads of Service, showing the cash expenditure on account of the Ordnance,

Barrack, or Clothing Departments; and finally he also furnishes that Officer with an Annual Account, in Journal Form, showing the entire transactions of each Department, both as relates to store and cash.

COMPILER.

Duties of Compiler.

24. This Officer prepares the Budget Estimate; classifies the expenditure, so far as relates to pay, under the detailed heads of Service; keeps the Returns in regard to the Effective Strength of Her Majesty's British Regiments; and, in Bengal, keeps the Registry of all admissions to the Pension List, and regulates the transfer of Pensioners from one Circle to another.

MILITARY ACCOUNTANT.

Duties of Military Accountant.

25. This Officer records the Receipts and Expenditure of the Military Department, and prepares all Periodical Statements connected therewith; he is responsible for the issue of Letters of Credit to the several Sub-Accountants, and for accounting for all moneys or stores obtained for the Military Service.

Stores from England.

26. All Invoices of stores from England are sent to the Military Accountants, who furnish the Departments concerned with extracts or copies thereof.

Savings' Banks and Casualty Returns.

27. The duty of forwarding to the Authorities, at Home, the Privilege Remittance Rolls, Savings' Bank Accounts, and the Casualty Returns, devolves upon these Officers.

Is the Book-keeper.

28. They are in fact the Book-keepers for the whole of the Military transactions in their respective Presidencies.

Statements to be furnished to Civil Financial Officers.

29. By the General Order of 7th March 1864, it is prescribed that the Military Accountant, at each Presidency, will furnish the following Periodical Statements to the Civil Financial Officers:—

I.—Monthly Statement of Receipts and Unaudited Disbursements.

II.—Quarterly Statement of Receipts and Unaudited Disbursements.

III.—Annual Statement of Receipts and Unaudited Disbursements.

IV.—Monthly Statement of Cash Balances in the hands of Disbursing Officers.

V.—Monthly Statement of assessment, collection, and refund of Income Tax by Disbursing Officers of the Military Department.

VI.—Annual General Books, Journal, and Ledger.

We will now proceed to consider the duties performed by Disbursing Officers.

PRESIDENCY AND CIRCLE PAYMASTERS.

30. The Bengal Presidency is, for Account purposes, divided into six Circles, each of which is in the charge of a Paymaster: the following Stations are included in the several Circles:— Bengal is divided into six Pay Circles.

Presidency Circle.—Pay Office, Calcutta, consisting of Alipore, *Barrackpore*, Ballygunge, Berhampore, Bhaugulpore, Cachar, Cherra Poonjee, Chinsurah, *Dacca*, *Darjeeling*, Debroogurh, *Dinapore*, Dorundah, Dum-Dum, Fort William, Gowhatty, Hazareebaugh, Julpigoree, Midnapore, Sylhet; and Titalyah.

Allahabad Circle.—Pay Office, Allahabad, consisting of *Allahabad*, *Benares*, Etawah, *Gwalior*, Jaunpore, Jhansie, Jubbulpore, Nowgong, *Saugor*, Segowlie, Sepree, Seronge, Goonah, Raipore, Chanda, Chindwarah, Nagode, Bhopal, Kerwarah, Sardarpore, Augur.

Lucknow Circle.—Pay Office, Lucknow, consisting of *Cawnpore*, Futtehgurh, *Fyzabad*, Gohdah, Goruckpore, *Lucknow*, Moradabad, Seetapore, Shahjehanpore, Humarpore, Bandah, Bareilly, Nynee Tal.

Meerut Circle.—Pay Office, Meerut, consisting of *Agra*, *Delhi*, Deyrah, Dugshaie, Juttogh, Loodianah, *Meerut*, Muttra, Roorkee, Subathoo, and *Umballah*.

Lahore Circle.—Pay Office, Meean Meer, consisting of Dhurmsalla, *Ferozepore*, Govindgurh, Hazara, *Jullunder*, Lahore, Madhopore, Meean Meer, *Mooltan*, *Sealkote*, Dehra Ghazee Khan, Dehra Ismael Khan.

Trans-Ravee Circle.—Pay Office, Rawul Pindee, consisting of Abbottabad, Bunnoo, Kohat, Murdan, Nowshera, *Peshawur*, and *Rawul Pindee*.

In addition to these six Circles, there is a Paymaster who renders separate Accounts for the Hyderabad Contingent. Hyderabad.

31. The Paymaster of each Circle is furnished, by the Regimental Paymaster or other Disbursing Officer, with an Estimate of the amount required, during the ensuing month, for the payment of the Troops; this Estimate is certified by the Officer Commanding the Regiment or Battery. The Circle Paymaster compiles these Estimates into a general Return, adding thereto the amount he requires for the payment of Staff and other allowances, and he specifies the sum that he will require to draw upon each Treasury; this document is furnished to the Military Accountant on the How Regimental Paymasters obtain advances;

NOTE.—At the Stations in italics, which are the Head Quarters of Commissariat Ranges, cash payments are also made by Commissariat Officers.

1st of the month, for the ensuing month's payments; in whose Office the Returns from the several Circle Paymasters and other Accountants are compiled it into a general Statement showing the amount to be drawn, during the month, at each Treasury in the several Presidencies; this Statement is forwarded to the Controller, who transmits it to the Civil Department, from whence the necessary authority is issued to the Treasury Officers.

and how payments to Native Troops, Staff, and other Officers are made.

32. Payments to Native Troops and to Staff and other Officers are made monthly, in arrear; payments to European Troops are made by the Paymaster, or other Disbursing Officer, daily, and to facilitate this arrangement, advances on account of the current month's payments, are made by the Circle Paymaster; the amount so advanced is not recorded as a final disbursement, but is held in the "Inefficient Balance" until the following month, or until such time as complete vouchers are rendered in liquidation of the advance.

Weekly Statements of disbursements are forwarded by Circle Paymasters

33. The Circle Paymasters forward to the Pay Examiner a Weekly Statement of the payments they have made, and they furnish to the Military Accountant a Monthly Account Current of their receipts and disbursements.

Regimental Paymasters in the Presidency Circle render direct Accounts to the Pay Examiner.

34. Until very recently, all Officers to whom advances were made by the Circle Paymaster rendered to him the necessary documents in discharge of such payments; within the last few months the experiment has, in the Presidency Circle only, been tried, by which Regimental Paymasters, or other Disbursing Officers of European Troops, render their Pay Lists and Vouchers direct to the Pay Examiner at Calcutta, the Circle Paymaster being allowed credit for the sum paid by him on the production of the payee's receipts.

No payments in cash are made by Circle Paymasters

35. The Circle Paymasters make no payments in cash; they grant orders on the several Treasuries throughout the country, or, when they have a credit at the Bank of Bengal, they issue checks thereon. All Family or Service Remittances are, in the first instance, paid to the Circle Paymaster, who issues orders of payment on the various Treasuries.

The Circle Paymaster examines the Accounts rendered to him.

36. The Accounts rendered to the Circle Paymaster are carefully examined in his Office before payment; a personal or Ledger Account is kept with each Officer, Commissioned or Warrant.

37. Payments to Staff and other Officers, to European Pensioners, and for Non-Regimental Services, are made on bills prepared by the payees; they are presented to, and examined by, the Circle Paymaster, and, if correct, a Statement is made out, giving the particulars of the claims; this document, together with the order of payment, is given to the claimant. The order of payment is, as before stated, either a check on the Bank of Bengal, or on one of its Branches, or an order on one of the local Treasuries.

Payments to Staff Officers and others.

38. When an Officer is transferred from the payment of one Circle Paymaster to another, a last Pay Certificate is granted; this document is the authority to the Paymaster into whose payment the Officer has passed to make future issues of pay and allowances. When an Officer is about to leave the country he must obtain the last Pay Certificate from the *Presidency* Paymaster, and this document must be endorsed both by the Pay Examiner and by the Military Accountant.

Pay Certificate.

COMMISSARIAT OFFICERS IN CHARGE OF RANGES.

39. These Officers, in addition to their executive duties, made payments for the Services as per margin, and render Periodical Statements of their disbursements to the Commissariat Examiner; they also furnish that Officer and the Military Accountant with a Monthly. Account Current of their receipts and disbursements.

Pay of Subordinate and Transport Establishments, Commissariat Department.
Supplies of provisions and forage.
Supplies of Barrack, Ordnance, and Medical stores, and for the pay of the Subordinate Establishments, and miscellaneous expenses on account of these Departments.

Duties of Commissariat Officers as regards Cash Accounts.

40. The Commissariat Officers submit, through the Deputy Commissary General of their Circle, monthly demands for the amount of credit required; these demands are forwarded to the Military Accountant, and the Treasuries concerned are duly informed of the amount to be drawn.

Mode of obtaining advances.

41. Commissariat Officers, in addition to their Cash Account, forward to the Commissariat Examiner a Monthly Store Account.

Store Account.

OFFICERS IN CHARGE OF STUD DEPÔTS.

42. These Officers submit demands for their monthly credit to the Superintendent of Studs, who obtains the necessary authority on the several Treasuries from the Military Accountant.

Officers in charge of Stud Depôts.

Accounts furnished by Stud Officers.

43. The Stud Officers furnish, both to the Examiner of the Stud Accounts and to the Military Accountant—

I.—Report of actual Cash in hand on the last day of every month;

II.—Monthly Cash Account Current;

III.—Annual Accounts of Cultivation;

IV.—Annual Accounts of the valuation of the Cattle in each Stud;

and render to the former Officer only—

V.—Monthly Account of Stock Receipts and Issues.

VI.—Monthly Return of Cattle received, sold, transferred or dead.

PENSION PAYMASTERS.

Duties of Pension Paymasters.

44. These Officers render a monthly account of their payments to the Pay Examiner; they also furnish an Annual Statement of all Pensioners in their payment; Pensions to Natives are granted at monthly rates, but the payment is made in six-monthly periods.

Letters of Credit.

45. The Paymasters obtain letters of credit, for such amounts as they may require, on the Treasuries at the several Stations where the Pensions are paid.

Results of personal investigation.

46. Having thus given a general sketch of the Military Account system as now carried out in the Bengal Presidency, we will proceed to furnish the results of our personal investigation into the several Offices, and of the Accounts rendered thereto: this portion of our subject we will arrange as under:—

I.—Budget Estimate.

II.—Examiners' Offices, Cash and Store.

III.—Office of Account.

ANNUAL BUDGET ESTIMATES.

BUDGET ESTIMATE.

Details are furnished by Heads of Departments.

47. The details upon which these are framed are forwarded by Heads of Departments, in the month of November, to the Controller of Military Accounts in the several Presidencies.

Controllers submit Estimates to the Accountant General.

48. The Controllers having carefully examined and revised the details compile them into a general Estimate for each Presidency, and submit the same, on or before the 31st

January, to the Accountant General, who modifies the amount approved by the Controllers, for the various Services, to such an extent as he may consider desirable.

Accountant General is furnished with detailed documents:

49. The Accountant General is furnished with a complete copy of all the detail documents upon which the Estimates are framed. To the Estimate submitted by the Controller he adds four columns, viz. :—

1 and 2.—Modifications of the Military Finance Department. Additions and Reductions.

3 and 4.—Estimate as proposed by the Military Finance Department. Personnel and Materiel.

he furnishes explanations of alterations.

He moreover gives, on marginal notes on the printed Estimates, full explanations of the causes that have led him to alter the sums proposed by Heads of Departments and by the Controllers.

Estimate sent to the Financial Department;

50. After the Estimate has been revised by the Accountant General, it should be submitted to the Financial Department on, or before, the 31st January, to enable the Financial Member to include the amount required for Military Services in his Annual Budget Statement.

that Department complains that its orders are disregarded.

51. It would appear, however, that these directions have been disregarded, and the Supreme Government has issued the following Resolution, dated Financial Department, 15th April 1864, No. 2018.

"The grant passed under C, Army, for the Service "of 1864-65, is Rs. 12,65,31,890, in- "cluding the value, as per margin, "of stores and freight expected from "England, as per Estimate of the "Right Hon'ble the Secretary of State for India. But as the "grant has been based on a rough Memorandum furnished by "the Officiating Chief of the Military Finance Department, "the Governor General in Council requests that proper "Estimates for 1864-65 be submitted without further delay; "that the grant passed should be considered as *conditional* "only pending the issue of orders on the Estimates when "received in this Department; and that measures be taken "to prevent a repetition of the delay in the submission of "the Annual Budget Estimate of Military expenditure, which "has occurred every year since the introduction of the new "system of Accounts.

Stores	£328,744
Freight* .	„ 4,445
	£333,189
or Rs...	33,31,890

Present system of compiling Estimate must lead to delay.

52. We were led, by the perusal of this Resolution, to a very minute investigation into the course now adopted in the compilation of the Budget Estimates, and we are satisfied, that so long as the present system is pursued, delay in furnishing the Financial Department with the informatiom required must ensue.

Estimates are furnished to Accountant General on 31st January;

53. As stated in para. 9, the Controllers of the several Presidencies furnish the Accountant General with the Estimate of the Military expenditure for the ensuing year on, or before, the 31st January, the very day fixed by the Financial Department as that upon which it should be informed of the amount required for each of the several Services comprised in the Budget Estimates.

they are minutely criticised by that Officer.

54. As the Accountant General does not obtain the Estimate for each Presidency until the end of January, he cannot commence his revision until after that date: the minuteness with which he appears to criticise the Controllers' work is instanced by the fact that in the Bengal Estimate, as submitted by that Officer, every item, with the exception of sixteen only, has been altered by the Accountant General, his alterations ranging in sums from one Rupee to Rs. 4,81,800.

Alterations of the Estimates by Accountant General open to objection.

55. In many instances the modifications by the Accountant General are not, we venture to think, justified by a careful investigation into the facts of the case, as gathered from the detailed documents furnished by the Controller; and in confirmation of this opinion, we would refer to the following example which we have selected from the Madras Estimates, 1864-65.

The amount provided at Madras for forage.

56. A reduction was made of Rs. 1,14,214 from the Madras Estimate under the head of "Horses;" the sum demanded by the Commissary General is Rs 5,14,214; this is reduced by the Accountant General to 4 lakhs, the only explanation that is afforded being that he considers that sum adequate for feeding 4,850 horses. We have referred to the detail Estimates, and find that the number of horses is correct; that the cost of feeding them is based principally on *contract* rates; and that the aggregate of the Estimate amounts, as stated by the Commissary General, to Rs. 5,14,214.

No deductions should be made unless Head of Department is consulted.

57. Many similar cases might be adduced where the alterations made by the Accountant General are open to question; reductions such as that noticed must put the Departments concerned to great inconvenience; and, if persisted in, will lead to a loose and careless manner of preparing the Estimates; if an Executive Officer find that the Statements he has elaborated

with thoughtful care, and upon which he bases his cash demands for the year, be entirely ignored by the Accountant General Military Department, he will soon cease to take any interest in their preparation, and they will become valueless. We would suggest that, when practicable, no deduction, clerical errors excepted, should be made from an Estimate unless the Head of the Department concerned has an opportunity of affording an explanation in substantiation of the figures submitted by him; this might be easily arranged, so far as Bengal is concerned, and without causing delay, were the Accountant General, during the preparation of the Estimates, to put himself into personal communication with the Heads of Departments.

Diversity of forms upon which Estimates are compiled

58. We would now offer a few remarks upon the forms in which the detail Estimates are submitted by the Controllers of Military Accounts to the Accountant General. We should have imagined, as the Estimates all flow to one centre, that uniformity of detail would have resulted; this, however, is not the case, there is scarcely one of the items that is made up on a principle common to the three Presidencies, e. g.—

Unnecessary detail for Barrack supplies in Bengal and Bombay,

59 In Bengal and Bombay the Estimates for Barrack supplies are made out in the greatest detail; the number of articles required by each Regiment or Detachment is separately shown. In Bengal the explanatory vouchers fill two thick octavo volumes, and in Bombay these documents fill three volumes (Imperial) The immense number of items that have to be separately calculated must involve a great deal of unnecessary work—unnecessary, because we find that the only information furnished by the Controller at Madras is a simple Statement, from each of twenty-seven *Stations*, of the *total* quantities of the several articles required; these Statements are brought together in a general abstract, and the amount demanded is clearly and distinctly shown, the whole of the information being contained in a few sheets of paper.

and in Madras unnecessary detail of Medical charges.

60. It must not, however, be inferred that the Madras Estimates are entirely to be adopted as a model for the other two Presidencies, for we find, with reference to the Estimate for Medical supplies, that whilst Bengal and Bombay furnish the information required in a condensed and abstract form, Madras fills one very thick volume, with the detail of the articles required and their cost; detailed Estimates are furnished by every Medical Officer in charge of an Hospital, who provides with elaborate minuteness for every ingredient which composes the diet of the patients, and for every article of

general supply for Hospital use; in very many of the Estimates we find such items as the following :—

1	Nutmeg Grater	2 Annas.
1	Needle	1 Pie.
5	Eggs	3 Pie each.
5	Corks, &c., &c.	

No practical advantage from this detail.

61. Considering that these Estimates are compiled in the month of October, and are based upon the estimated number of sick during the year *commencing* six months after that date, it appears to us that no practical advantage can be derived from this elaboration; in this view we are borne out by the fact that when these Estimates are revised by the Accountant General, he entirely ignores the whole of the detail, and allocates to the Madras Presidency a defined amount, based on the average number of sick, and the average cost, as ascertained from the expenditure of previous years, of each diet.

The Accountant General overwhelmed with detail.

62. The great amount of detail that is, under present arrangements, furnished to the Accountant General renders it almost impossible for that Officer to exercise any practical check over the Estimates as submitted by Heads of Departments: the alterations that he may make are frequently the cause of embarrassment to the Department, and lead to an unnecessary and useless correspondence: the details furnished by the several Controllers fill no less than thirty volumes :—

Bengal	10
Madras	6
Bombay	14
	30

No normal vouchers for details of Estimates.

63. Without burdening this Report with further details in regard to the anomalies that exist in the form of the subsidiary vouchers of the Estimates of the three Presidencies, we will merely state that although an attempt has been made to introduce a set of vouchers common to the whole of India, each Presidency appears to have its own views as to the mode of making up these vouchers, and of the extent of information that should be afforded to the Accountant General.

Documents compiled by Accountant General for Financial Department.

64. The Accountant General, in addition to the Budget Estimates, compiles, for the information of the Financial Department, the following Returns :—

I.—Cash requirement Estimate;

II.—Regular Estimate;

III.—Actual Receipts and Disbursements.

65. With reference to Estimates Nos. I and II, considering, as we do, that one carefully compiled Estimate of Military Services is sufficient for all practical purposes, we have not gone very minutely into the mode of compiling these documents: it is admitted that, so far as No. II is concerned, it causes a great deal of work in the Compiling Offices; and the information it contains is no more to be relied upon than that contained in the original Estimate.

These Returns are unnecessary;

66. In regard to the "Actual Receipts and Disbursements" it is not the complete and final record of the Military receipts and expenditure of the year; and is, in our opinion, quite valueless: we shall, before we close this Report, suggest a simple and, we trust, effective substitute for this unsatisfactory Return.

and they are incomplete.

67. It is now necessary to draw attention to the course observed by the several Disbursing Officers in regard to their payments, and the manner in which the Accounts rendered by them are audited and compiled in the Military Account Department; we have arranged this part of our subject in the following order:—

Disbursing, Examining, and Accounting Officers.

I.—Presidency and Circle Paymasters.
II.—Examiner, Pay Accounts.
III.—Compiler.
IV.—Commissariat Officers of Ranges.
V.—Examiner, Commissariat and Stud Accounts.
VI.—Ditto Medical Accounts.
VII.—Ditto Ordnance, Barrack, and Clothing Accounts.
VIII.—Military Accountant.
IX.—Controller.
X.—Accountant General.

I.—Presidency and Circle Paymasters.

68. In para. 32 we alluded to the existing arrangement of making advances to the Paymasters of Her Majesty's British Regiments for the payment of the Troops, and the holding such advances in the "Inefficient Balance" until the following month; this system is very faulty, as it not only involves a vast amount of unnecessary work on the Circle Paymasters, but it withdraws, from the actual expenditure of the year, a large sum for the pay of Officers and men, for which a grant has been obtained.

Circle Paymasters.
Inexpediency of holding advances to Regimental Paymasters in the Inefficient Balance.

69. The unnecessary labor imposed upon the Circle Paymaster is instanced by the fact that he is compelled, when he renders his Monthly Account Current, to send to the Military Accountant a list in which is given the full parti-

Immense detail of the Inefficient Balance.

culars of every item comprising the Balance; the list for the Allahabad Circle for the month of March last comprises 817 separate items, some of which are for extremely small amounts, and have been brought forward, month by month, for very long periods.

Amount of Inefficient Balance.

70. The aggregate amount of the Inefficient Balance was, on the 31st of March last, as follows, viz. :—

			Rs.
Presidency Circle	...	...	2,84,849
Allahabad ,,	...	...	2,82,936
Lucknow ,,	...	...	3,89,401
Meerut ,,	...	...	5,63,000
Lahore ,,	...	...	2,39,241
Trans-Ravee ,,	...	...	2,69,689
Hyderabad Contingent	..	...	56,683
		Total Rupees	20,85,799

71. The amount of the Inefficient Balance in the Madras Presidency is 8½ lakhs, and in the Bombay Presidency it is 9 lakhs, or, in all, no less than upwards of 38 lakhs.

Under present system the expenditure for a year is a matter of opinion, and not one of fact

72. The Inefficient Balance is an exceedingly embarrassing item in the Military Accounts, and leads to great difficulties in adjusting them at the end of the year; for whilst the Annual Account of receipts and disbursements made up by the Military Accountant exhibits the audited expenditure only, the Account of Military expenditure compiled by the Financial Department, for the information of the Home Government, shows the audited expenditure, plus the amount of Inefficient Balance at the end of the year, minus the amount of that item at the commencement of the year: the two Accounts can never agree, and *it is always a matter of opinion, and not one of fact*, as to what has been the Military expenditure for any one year; moreover the "Inefficient Balance" is differently treated in each Presidency.

The period of the Budget Estimate and the Annual Account differ.

73. In consequence also of the system now in force in regard to the Inefficient Balance, the following anomaly exists :—The Budget Estimates provide for the pay of Officers and men for a year from 1st May to 30th April; the expenditure as shown in the Annual Account of receipts and disbursements is, so far as regards the European Force, limited to pay, for the Officers, to the end of February, and, for the men, to the end of the month of March; in respect, however, to the expenditure on account of the Native Army, the pay, both of Officers and men, is included to the 31st March. We shall subsequently suggest an arrangement by which this anomaly and inconvenience may be obviated.

The Military Accountant, although responsible for the Inefficient Balances, does not investigate them.

74. We are in possession of a copy of the "Preliminary Rules and Instructions for conducting the duties of the Military Finance Department," dated 18th October 1861; it is therein stated Act VII, p. 19—"The Military Accountant will also take care that outstandings are not allowed to remain unsettled, and he will carefully scrutinize the state of all Inefficient Balances." Notwithstanding these very clear and positive directions on this subject, we find that the Paymasters of Circles have rendered their Accounts to the Military Accountant, month after month, containing such items as the following:—

Allahabad Account, March 1864.—*Statement of Inefficient Balance.*

CAPTAIN HON'BLE A. STEWART.—Retrenchment No. 471, December 1861, *one pie*—to be recovered from him. Balance of Rs. 399-11-0.

CAPTAIN J. BANHAM, D 2, R. H. BRIGADE.—Retrenchment No. 591, August 1862, *six pie*—Memo. given 19th February 1864 for recovery.

PAYMASTER, 80TH REGIMENT.—*Two pie*—to be recovered from him.

Retrenchments made for absurdly small amounts.

75. One of the above items has been brought forward on the Retrenchment Statement, month by month, for no less than twenty-eight months, and no steps have been taken in the Military Accountant's Office to stop the great inconsistency of perpetuating to the debit of Officers' Accounts amounts so infinitesimally small as not to be worth the collection, and which should never have appeared to their debits.

Form in which Monthly Return of Inefficient Balance is rendered.

76. The following is the Form, furnished every month from each of the six Pay Circles, in which the several items of the outstanding Inefficient Balances are particularized:—

Office.		Name of Disbursing Officer.	To whom paid.	Particulars of payment.	Advances.	Retrenchments.	Total amount outstanding against each Officer.	Steps taken for adjustment.
No.	Date of payment.							

F

Return of the number of separate payments by each Paymaster, and average cost of each payment.

77. It would appear from a Return compiled, for our information, in the Office of the Controller, that the following is the average number of separate payments by each of the Circle Paymasters during the three months ended 31st March last; from this Return and the particulars we have furnished in the Appendix (No. 2) of the estimated charge for the several Circle Pay Offices for 1864-65, we observe that the estimated cost of each *separate* payment is as under:—

Circle.	Number of Vouchers.					Cost of Establishment per annum.	Average cost for each separate payment.
	European Troops.	Native Troops.	Miscellaneous.	Total per month.	Total per annum.		
						Rs.	Rs.
Presidency ...	177	269	1,000	1,446	17,352	57,320	3·30
Allahabad ...	82	165	327	574	6,888	28,690	4·16
Lucknow ...	24	63	332	419	5,028	28,040	5·59
Meerut ...	82	87	652	821	9,852	27,040	2·74
Lahore ...	82	54	274	410	4,920	24,680	5
Trans-Ravee ...	29	94	242	365	4,380	26,480	6

PRESIDENCY PAYMASTER.

Investigation into the Calcutta Pay Office.

78. The average cost of making each payment, as ascertained from these Returns, appearing to be excessive, we considered it our duty to investigate personally the Office of one of the Circle Paymasters—that at Calcutta was the only one that we could, without considerable delay and inconvenience, visit.

Extent of his payments.

79. After making a preliminary examination of the Books kept and the Accounts rendered by the Presidency Paymaster, a visit was paid to his Office on the 1st June, on which day the amount of business transacted is considerably beyond the average; the limits of the Circle of this Paymaster are described in para. 30; his disbursements include payments to—

Staff and Departmental Officers and to Officers of the Account Department;
Paymasters of European Regiments;
Officers Commanding Native Regiments;
Pensions to Europeans;
Miscellaneous Services;

in the latter category the payments made by the Paymaster of Invalids and the Paymaster of the Depôt at Chinsurah are included.

The course of a claim through the Office.

80. Following the course, through the Presidency Paymaster's Office, of a bill for pay, say that of the Accountant General, we found that from the time of its delivery to the time the Cheque is given to the payee, it undergoes no less than ten or eleven operations, each by a separate individual. One of these operations consist of making a Statement of the bill, showing the amount and the deductions; this is given to the claimant, although he has made out the original himself, and is moreover of the same amount as that presented on many previous occasions; the time taken up by the examination and manipulation of the claims is very considerable, and further time is consumed by the claimant in obtaining, at the Bank of Bengal, cash for the Paymaster's Draft.

All payments are made by Cheque on Bank of Bengal.

81. At the period when we inspected the Paymaster's Office, every payment was made by Cheque on the Bank of Bengal; the Controller who accompanied us was so struck with the inconvenience of this arrangement, both to claimants and to the Office Staff, and seeing also the additional labor it entailed, he at once issued an order to the Paymaster to pay in *cash* all claims of five Rupees and under: an order of the Financial Department is, however, in existence, limiting payments by Cheque to Rs. 10 and upwards.

The most trifling claims involve a large amount of work in their payment.

82. As an example of the extraordinary waste of time in dealing with small matters, we will select a claim preferred by the Deputy Judge Advocate General of Calcutta for six annas (9*d.*) for paste supplied either by or for the Duftry; it is signed by the Officer preferring it, but being for *stationery* expenses, he cannot order the payment, or rather he is prohibited from including the amount in his ordinary contingent bill until it has been 'pre-audited' by the Controller of the Stationery Department; the claim is therefore sent to that Department in the first instance, is duly examined, recorded, and enfaced, in red ink, for the amount allowed, signed by the Controller of Stationery, and by him returned to the Deputy Judge Advocate General. He is now in possession of a document upon which he can obtain payment from the Presidency Paymaster, and, accordingly, he sends the claim to that Officer for payment; he is still prohibited from including the amount in his ordinary monthly contingent bill. The claim, when it reaches the Office of the Presidency Paymaster, is subjected to the examination and manipulation described in the previous paragraph, and even-

tually the Paymaster signs two documents for this small sum of six annas, viz., one, a statement of the bill, to be returned to the payee, and the other a *Cheque upon the Bank of Bengal*, and the claimant is subjected to a further delay in obtaining cash for this Draft.

As also in their record in the Paymaster's Books.

83. The transaction, so far as the Paymaster is concerned, does not end with the record through the Books prior to the time the Cheque is issued; it has to be further recorded in the Books and Statements from which the Disbursement Lists and Account Current are compiled, and has finally to be entered in both of these documents for the information of the Military Accountant and the Pay Examiner.

Artillery stationed at Calcutta paid by Paymaster at Allahabad.

84. We observed also that the Presidency Paymaster makes remittances to Saugor for the pay of the Battery of Artillery at that Station; the Battery of Artillery stationed at Calcutta is, however, not paid by this Officer, but by the Circle Paymaster at Allahabad; this unnecessary complication of duties has arisen from an order having been issued that the Circle in which the Head Quarters of the Brigade is located should undertake the payment of all the Batteries belonging thereto wherever stationed.

The Paymaster of Invalids and the Paymaster at Chinsurah neither render Accounts or disburse cash.

85. We will venture another case in exemplification of the elaboration of work under the present system. There is, as before observed, an Officer at Calcutta who is charged with the duty of adjusting the Accounts of Invalids and time-expired men prior to their embarkation for England; the Officer is designated "Paymaster" and Commandant of Invalids; there is another Officer, the Paymaster of the Depôt, stationed at Chinsurah, whose duty it is to pay the Recruits from England prior to their being sent to their respective Regiments. The payments made by these Officers are sometimes very numerous, and yet the following course is pursued in regard to each payment: a bill or claim is made out for the amount to be paid; it is sent to the Examiner, Pay Department; it is enfaced and signed by that Officer, returned to the Paymaster at Fort William, or Chinsurah, as the case may be, and, by them, presented to the *Presidency* Paymaster, who, after manipulating the claim through his Books, issues a Cheque on the Bank of Bengal for the amount, retains the voucher, and returns it, with his Accounts, to the Pay Examiner within seven days of the date of payment. It will be thus seen that, although there are two Officers holding the appointment of Paymaster, they are not entrusted with a single pice, but are compelled to obtain the money they require through the agency of another Paymaster, who

merely grants a Draft for the amount: the delay incurred, and the amount of labor involved in working a simple transaction through such complicated machinery can hardly be credited, and to a great extent accounts for the excessive cost of the Departments connected with the Military Accounts in this country.

The Paymasters' Offices are examining Offices also.

86. The Pay Circles, as at present constituted, are in fact Examining Offices, and so minutely are the Accounts examined by the Paymaster before they are paid, that the Presidency Paymaster has a staff of no less than 47 Clerks.

Analysis of the payments, for one month, by the Presidency Paymaster

87. On an analysis of the Presidency Paymaster's Account Current for the month of March 1864, we find that the total number of vouchers was 1,257, viz.:—

Pensions of small amount to widows, and for wounds, &c.	285
Bills in payment of small claims for pay and contingencies, Rs. 100 and under ...	276
Establishment, pay, passage allowance, and other bills	696
	1,257

One payment per Clerk per diem.

88. The payment and record of these claims occupied 49* Officers and Clerks 27 days, or at the rate of under one claim per Clerk per diem, and when it is considered that many of the bills have already been examined by the Pay Examiner, and are moreover for very small amounts, it appears to us almost incredible that occupation could be found for so large a staff; but we must say that, on our personal inspection of the Office, every Clerk appeared to be fully employed, and we were given to understand that the work was with difficulty carried on with the present Establishment: this, on a survey of the records, was soon manifest, for we found no less than twenty-eight different Ledgers, Journals, Registers, and other Books, many of them, e. g., the personal account with every Officer in the Presidency Pay Circle, being of great bulk.

* Presidency Paymaster	1
Assistant on probation	1
Clerks	47
	49
49 × 27 = 1,323	

Great detail of Account Current and Monthly Statements.

89. The preparation of the Monthly Account Current and the supporting documents involve a vast amount of labor; the Paymaster is responsible to two Officers for the accuracy of his Accounts—to the Examiner for his disbursements, and to the Military Accountant for his Account Current; the documents furnished to the latter Officer in explanation

of the Inefficient Balance, and of the Cheques drawn on the Bank of Bengal, are exceedingly voluminous, and might be dispensed with, the former by having a quarterly instead of a Monthly Return, and the latter, by the utilization of the Bank Pass Book. We should have submitted a scheme for the revision of this Department, but we consider that a more sweeping alteration is required, and we shall, in due course, suggest what, in our opinion, should be the course through which payments in the Presidency should flow.

The Offices of the Paymaster and the Examiner are in the same building.

90. We would here observe that the Office of the Presidency Paymaster and that of the Examiner of the Pay Accounts *is in the same* building, nevertheless the Paymaster furnishes the same description of Returns and Accounts to the Examiner, and goes through exactly the same process as does the Circle Paymaster at Meerut or Lahore.

The cost of making the payments is excessive.

91. We have shown in para. 77 that each payment made by the Presidency Paymaster costs Rs. 3·30; we consider this rate excessive, and only to be accounted for by the amount of unnecessary work performed; the cost of similar duties performed in the Trans-Ravee Circle is on an average six Rupees for each payment; this is exclusive of the cost of examination, compiling, or of any portion of the expenses of the Offices of the Military Accountant, of the Controller, or of the Accountant General.

The introduction of Railways has rendered the appointment of Circle Paymasters unnecessary.

92. The appointments of Circle Paymasters were originally made in the last century; doubtless at that period, and even down to the time of the opening of the main line Railway, the system was a good one, as the time occupied in communicating with the Stations in the Upper Provinces rendered it necessary to subject the claims to a preliminary examination before payment: circumstances have, within the last few years, materially changed, and the most distant Military Station is now reached by dâk in a few days.

Inconvenience of Circle Paymasters paying Commissariat Pay Bills.

93. The Pay Examiner being the Auditor of all claims for full pay, it is considered that those claims can only be paid by one of the Circle Paymasters, so that the amount may appear in his List of Disbursements to be rendered to the former Officer; this is a cause of much inconvenience to many Officers, and increases work to an unnecessary extent, e. g., the Commissariat Officers at Saugor or Gwalior, although Disbursing Officers and rendering monthly Accounts to the Military Account Department, Calcutta, are compelled to send the bills for their own pay and that of their permanent Establishment to the Circle Paymaster at Allahabad for pre-audit, a distance, by road, of 282 and 265 miles,

respectively; the claims can only be paid by the Circle Paymaster by a Draft upon the Treasuries at the Stations, and at which the Commissariat Officers themselves have an open credit.

94. We will pass to the Officer to whom the Accounts of disbursements are rendered, and who is charged with the duty of making a detailed audit thereof; this Officer is the

II.—EXAMINER, PAY ACCOUNTS.

His Office has recently been removed to the same building in which the Presidency Paymaster conducts his duties.

Detail of the duties of Pay Examiner.

95. The following is the course observed in the examination of the Accounts:—the weekly lists of sums disbursed by the Circle Paymasters are forwarded direct to the Pay Examiner, who sees that the claims and Accounts are correctly computed; that the muster of the Troops has been duly made; that the names of the men are correctly brought forward from the previous Muster Rolls; and that all necessary and supporting documents are furnished; he also sees that the expenditure is within the amount provided in the Budget Estimate. Every issue of pay to Officers, Commissioned or Warrant, is entered in the Ledger to the personal account of such Officer; there are no less than twelve Ledgers, each containing 700 names: it will have been observed that the Presidency Paymaster also keeps a Ledger Account with each Officer in his payment; other Paymasters doubtless do so also.

Labor involved in pre-audit of miscellaneous claims.

96. Claims for miscellaneous Services are invariably transmitted by the Circle Paymasters to the Pay Examiner for pre-audit; they are fully indexed, a *literal copy* is also made of each of them, and the original claim is returned to the Circle Paymaster to pay the amount; the voucher is re-transmitted to the Pay Examiner by the Circle Paymaster generally within a few days of its leaving the Circle Pay Office; there are about 8,000 claims annually in the Bengal Presidency. We would recommend for the future that the original claim should be retained by the Examiner, and a letter of advice forwarded to the Disbursing Officer directing him to pay the amount allowed.

Retrenchments.

97. The Pay Examiner communicates either to the Circle Paymaster, to the Regimental Paymaster, or other Disbursing Officer the result of his examination, and furnishes such Officers with the particulars of any retrenchments that may have been made.

Vouchers forwarded to Compiler.

98. This Officer also notifies on each voucher that it has been examined, and so soon as the weekly list of a Circle is complete, the vouchers are forwarded to the Military Compiler, with a letter advising him of the total amount passed; the list, which would be exceedingly useful to the Compiler, is retained by the Pay Examiner.

III.—COMPILER.

Duties of Compiler.

99. On the receipt of the vouchers from the Pay Examiner, the Compiler prepares a list of the vouchers and agrees the amount with the total sum advised by the Pay Examiner; he then proceeds to classify the expenditure under the heads of the Budget Estimate, he enters, in a rough Memorandum Book, called "Primary Compilation for the week ended — —," the total amount of each voucher, the nature of the charge, and, where necessary, he subdivides the amount under minor heads. There is a separate Book for each Circle.

The Compiler's Statement must agree with Examiner's Return.

100. The amount classified under Service heads, as shown by the Weekly Register, must agree with the total sum advised to the Compiler by the Pay Examiner.

"Final" Compilation Statements.

101. The total amount recorded in the Weekly Registers, under the several heads of Service, are next entered in Registers called "Final" Compilation Statements, where the weekly totals are gathered up under monthly results, which results are posted into a third or "General" Statement: in this also the amount expended in each Circle is separately shown under heads of Service; this document is forwarded to the Military Accountant.

Number of Statements prepared by Compiler.

102. As the amount disbursed by the Circle Paymasters is shown in their Monthly Accounts Current under "current period," "last year," and "prior years," the Compiler makes three sets of the "Final" and "General" Statements; the number of Statements furnished by the Compiler to the Military Accountant is therefore 868* per annum.

	Weeks.	
Primary	... 52 × 7 *a*	= 364
	Months.	
Final	... 12 × 7 × 3	= 252
General	... 12 × 7 × 3	= 252
		*868

a Including Hyderabad.

Compiler prepares Budget Estimate,

103. The Compiler, also, prepares the Budget Estimate for Military Services for Bengal; he is furnished by the Heads of Departments with such Statements as he may require, and after a very careful examination of the details, he brings them into an Abstract, and submits it, together with the explanatory and detailed Statements, to the Controller.

104. The Estimate having been approved by the Controller, the Compiler furnishes to the Accountant General a copy of every Statement that has been used in its compilation; this involves much labor at the most busy period of the year; the Statements fill two large volumes. The Offices of the Compiler, Controller, and Accountant General, were until within the last few weeks all in the same building.

and sends copy of detailed Statements to Accountant General.

105. The Compiler, in addition to his other duties, keeps a record of the Native Soldiers who are placed on the Pension List; he should record also all casualties by death or otherwise; this, however, has not been done for some time, and the Register is both incomplete and in arrear. We are given to understand that there is great irregularity on the part of the Pension Paymasters in forwarding the Casualty Lists. As the Pay Examiner is charged with the audit of the Pension Accounts, we should have thought that the duty of keeping the records in regard to Pensions should have devolved upon him rather than on the Controller or the Compiler.

The Compiler keeps Register of Pensioners.

106. It is important to notice that the duty of the Compiler, so far as relates to the classification of the expenditure, is limited solely to the amount disbursed on account of pay; the Commissariat, Medical, Barrack, and Ordnance Examiners have on their Establishments an Assistant specially charged with compiling the Accounts appertaining to their separate Departments.

Separate Compilers for Commissariat and other Services.

IV.—Commissariat Officers of Ranges.

107. The duties of these Officers are briefly described in para. 39; there are twenty-eight Disbursing Officers who render Accounts to the Commissariat Examiner and to the Military Accountant; to the former Office is transmitted, about every ten days, a list of vouchers for examination in anticipation of the Monthly Account Current; the latter document is generally received about the middle of the month following that for which the Account is rendered; with the Cash Account is also forwarded a Monthly Return of stores issued and received.

Duties of Commissariat Officers

108. The Commissariat Officer pays for all Services appertaining to Commissariat, Medical, Barrack, and Ordnance Supplies; a great many payments, particularly with reference to the first three Services, are on account of Regiments, e. g., dry batta to men on holidays or absent with leave, Punkah

in regard to payments for Regimental Services;

Establishment for Regimental Hospitals, repairs of Fire Engines, Conservancy Establishments, Gomastah Bills, &c., &c.; these claims are, under the present system, which assumes that only Commissariat Officers can pay for Commissariat supplies, certified by the Officer Commanding the Regiment, forwarded by him to the Commissariat Officer for examination, who transmits to the certifying Officer an order of payment, not on the Paymaster of the Regiment, but on the local Treasury: the Commissariat Officer retains the voucher, and forwards it, with his periodical list of disbursements, to the Commissariat Examiner.

inconvenience of present arrangement: payment should be made by the Regimental Paymasters.

109. This arrangement entails unnecessary trouble both to the Officer Commanding the Regiment and to the Commissariat Officer; the former, instead of being able to adjust the transaction through the intervention of the Paymaster of the Regiment, is compelled personally to negotiate the Draft of the Commissariat Officer, and that Officer, instead of limiting his duties to the examination and approval of the claim, has to pay the amount to a Regiment very frequently at a considerable distance from his own Station, to debit himself with the amount of the Draft drawn, to include the sum in his list of disbursements, and to pass the transaction through his Cash Book; the simple course would be for all claims, appertaining to Commissariat Services in connection with Regiments, to be certified by the Officer Commanding, to be by him forwarded to the Commissariat Officer, who should, if the claims be correct, allow the same and authorize the Regimental Paymaster to pay the amount, and include it in his Monthly Pay List. We have compiled a new form of Pay List, (Appendix No. 9), in which provision is duly made for this arrangement, an arrangement which will relieve all parties, particularly Commissariat Officers, of considerable labor.

Specimen forms should be prepared in Calcutta.

110. Specimen forms of claims applicable to the Bengal Presidency should be prepared in the Military Account Department, Calcutta. Under existing arrangements each Commissariat Officer appears to send up, in support of the charges in his Account, such vouchers as he may deem sufficient; these are in manuscript, and cover an unnecessary amount of paper, one-half of the form being generally reserved for the "remarks by the Executive Commissariat Officer," the "remarks" usually consisting of a transcript, on the right-hand side of the page, of the information contained on the left-hand side; the deductions or disallowances, if any, should be made from the amount at foot of the bills, and credit only given for the net amount paid.

111. The cash transactions of Commissariat Officers should be of the most simple character; they should debit themselves with all cash received by them, whether in the nature of Drafts upon the local Treasuries, from Regiments, or from private individuals for the purchase of stores. We urge this course, as we find that it is the practice to mix up store transactions with the cash records, and to credit in the Account Current fictitious amounts for the supply of stores to other Presidencies or Departments, and to debit, per contra, the same amounts to the general Account of the Government of India. The Account Current should be strictly limited to *cash* transactions; all others should be adjusted by the Officer to whom the Accounts are forwarded for examination, and all that he requires is the voucher showing the quantity and value of the stores issued, and the name of the party receiving them.

The Account Current should be limited to cash transactions.

112. We notice that, notwithstanding the order of Government to the contrary, the items of expenditure are classed in the Account Current under the heads of—

Expenditure is sub-divided contrary to orders of Government;

Arrear, former years ... { Settlement / Payment

Current.

It has been ruled that the amount to be charged as the expenditure of the year shall be the amount that may come in course of payment within the year; the above sub-division is therefore both unnecessary and inconvenient: we would suggest that orders be at once issued to stop this useless classification of charges, as we find that it pervades the Books of the Department; it is continued, so we are given to understand, by orders of the Accountant General, Military Department.

this has been done by orders of the Accountant General.

V.—EXAMINER OF COMMISSARIAT AND STUD ACCOUNTS.

113. In the Bengal Presidency there are twenty-eight Officers of the Commissariat Department who are disbursers; each of these Officers renders, every ten days, to the Examiner of the Commissariat Accounts a Statement, accompanied by vouchers, of his payments: he also furnishes, at the expiration of each month, an Account Current of all receipts and payments; a copy of this Account is also forwarded to the Military Accountant.

Duties of Commissariat Examiner:

114. The Examiner of Commissariat Accounts selects from the vouchers forwarded by the Commissariat Officers those appertaining to the Medical, Ordnance, Barrack or

who forwards the vouchers for Medical and other Services to the Departments concerned.

Clothing Departments; these he forwards, with a Statement showing the aggregate amount for each Service, to the Examiners of the Accounts of the several Departments. The Commissariat Examiner then credits, in his Books or Statements, the Disbursing Officer with the amount of the vouchers forwarded by him to the Examiners of the other Departments. The aggregate amount is included under a general head of "charges on account of other Military Departments;" any retrenchments that are made in connection with these vouchers are communicated to the Commissariat Examiner, who embodies the observations of the other Examiners with his own, and transmits them to the Commissariat Officer.

Monthly Compilation Statement is prepared;

115. After the vouchers for Commissariat Services have been duly examined they are classified under heads of Service, and a Monthly Statement, showing the sum expended under each Budget head and sub-head, is compiled. This Statement is divided into three sections, and shows the amount applicable to each Station on account of "Commissariat Services," "settlement of arrears 1861-62 and former years," and "payment of arrears 1861-62 and former years." A copy of this Return, which is exceedingly elaborate, is forwarded to the Military Accountant.

as also an Annual Statement.

116. In addition an Annual Account is made up, compiled from the Monthly Returns, and a copy furnished to the Military Accountant.

Controversy with Military Accountant.

117. A question has been referred to us on the subject of relieving the Examiner of Commissariat Accounts of work stated to be properly belonging to the Military Accountant's Office; a further question is raised as to the necessity of the Accounts Current of Executive Commissariat Officers being submitted to the Commissariat Examiner, and whether that Officer could not obtain details required by him in some other manner than through the medium of the Account Current.

Reference to printed Reports

118. On the subject raised in this reference, we have before us the printed Report of the Military Accountant to the Controller of Military Accounts, No. 75, dated 30th May 1864, and the Appendices thereto, containing the remarks of the Commissariat Examiner on the Report in question, and the Military Accountant's replies.

Which Department shall examine Commissariat receipts,

119. The original question was simply this—shall the Debtor side of the Commissariat Officer's Monthly Account Current, at least so far as the amount received by him for Income Tax, Fines, Sale of Stores, &c., be examined

by the Military Accountant, or by the Commissariat Examiner?

the Military Accountant contends that it is his duty.

120. The Military Accountant urges that the examination of the Debtor side of the Account Current should rest with him, and that he also should alone criticize the "Inefficient" Balance Statement; on the other hand, the Examiner of Commissariat Accounts contends that many of the items of receipt, particularly in regard to the sale of rum, malt liquor, and other stores, are so blended with the *Store* Accounts of those articles, that the examination can only be conducted by him, unless he furnishes the Military Accountant with copies or certificates from his Store Accounts, an arrangement which would lead to no practical results, and only cause unnecessary expense; this the Military Accountant admits, for, while urging for the transfer of this work from the Commissariat Examiner, he states that it will not be practicable for him to undertake the duty in question without the aid of "at least" two Assistants, possessing a good knowledge of Accounts "and of the Commissariat system," on salaries say of Rs. 150 and Rs. 100 per mensem; this evidently means that the Clerks who have hitherto performed the work in the Commissariat Examiner's Office should be transferred, at increased rates of pay, to that of the Military Accountant. We see no object in this, and we quite concur in the view expressed by the Commissariat Examiner, that the duty of checking the debit side of the Account Current (excepting that portion relating to the advances from the local Treasuries) should be intrusted entirely to that Officer.

The Military Accountant should not undertake the duties of Examiner.

121. The Military Accountant is, to use his own terms, "the Book-keeper of the Government," and as such, his duties should, in our opinion, be limited to recording the results of the Accounts of Disbursing Officers, after those results have been ascertained by the Examiners. We shall, in due course, treat upon the duties of the Military Accountant; very detailed information relating to this controversy will be found in the *forty-six* closely printed pages (foolscap) of the Report above alluded to.

Further questions raised by Military Accountant.

122. The Military Accountant has, however, in this Report raised three important questions bearing on the duties of the Commissariat Examiner which, we will here allude to:—

1*st*.—Whether the Commissariat Examiner should keep a money value Account of all Commissariat stock?

2nd.—Whether the total amount should be passed through the Books kept by the Military Accountant? and

3rd.—He deprecates the system of "intermingling cash and store transactions" in the Cash Accounts Current of the Executive Commissariat Officers.

Commissariat Store Accounts show quantities only.

123. Hitherto the Commissariat Store Accounts have been limited to showing the receipt and issues in quantities only; the principal articles kept in store are malt liquor, wine, spirits, and tea; other articles are also retained, but in very limited quantities. The system pursued in regard to the supply of rations to the Troops prevents the necessity of keeping up any stock, tea and coffee excepted, of the ingredients forming the daily ration.

the Military Finance Department wanted Cash Statements also;

124. The Military Finance Department, in letter No. 7441 of the 21st March 1862 to the Commissariat Examiner, stated that "what is wanted is simply this:—The "Commissariat Department spends a sum of money for the "purchase of stock, and when the vouchers for the purchase "are submitted, the Commissariat Department is allowed to "take credit for the cash disbursed. But as the cash is only "expended as *cash*, its equivalent existing in the shape "of stock, the debit removed by the production of the "vouchers should be replaced by a debit against the Depart-"ment for the value of the stock purchased, and which "debit should be relieved on the production of Monthly "Statements of the value of stock expended under the seve-"ral major and minor heads."

but limited its request to Annual Cash Statement.

125. The Military Finance Department, on the representation of the Commissariat Examiner, seeing the impracticability of the scheme laid down, has been satisfied with a Statement at the end of each year showing the value of all stock balances. The Military Accountant could not, it is assumed, have been aware of this Return, for he states, in para. 28 of his Report above alluded to, that "in the Com-"missariat there is no Annual Stock Account prepared."

The Military Accountant now urges the necessity of a money value Account:

What the Military Accountant now wants is, that this Statement of stock balances should be discontinued, and in lieu therefore "the Commissariat Examiner should prepare an "Annual Stock Account for adjustment in the Military Books, "which should exhibit the whole of the stock transactions "of the Commissariat Department, whether connected with "the purchase or issue of stores for Army purposes, with "the receipt of stores from, and the issue of stores to, other "Departments, or with the purchase, or issue, of stores to "other Governments." This, in our opinion, is quite un-

necessary; there is no practical utility in imposing this extra labor on the Commissariat Examiner or on the Executive Officers of the Commissariat Department, for undoubtedly were this system introduced, it would, as observed by the Military Accountant himself, "be no light work to perform." The cash expenditure for Commissariat Services is very carefully examined before credit is given to the Disbursing Officer, and no claim for the purchase of stores is finally passed unless the examining Officer satisfies himself that the stores are actually brought into the Stock Account of the Officer concerned: this is all that is done in England in the examination of the Accounts for Commissariat Services, and more is not required.

which is unnecessary.

126. The second recommendation of the Military Accountant is, "that the money value of the store transactions should be recorded and adjusted in his Books:" he deprecates the prevailing system, so far as Commissariat Accounts are concerned, "of the intermingling of cash and store transactions;" in this, as before observed, we quite concur, but we are firmly of opinion that much complication and embarrassment of Accounts has been involved by the commingling, in the General Books of the Military Department, the cash and store transactions of the several separate Establishments; and we shall, in this Report, suggest the discontinuance of a practice fraught with so many objections from every point of view.

Complication in the Books has been caused by commingling cash and store transactions.

127. The third point, viz., "the introduction in the "Accounts Current of Executive Officers of the Commissariat "Establishment of fictitious entries on the debit and credit "sides of the Account representing the money value of stores "furnished to other Governments," is one to which we have already alluded to in para. 111, we entirely concur with the views expressed by the Military Accountant; the transaction should be entirely adjusted on the *Store* Accounts, and should not in any way be included in the Cash Accounts of the Commissariat Officers.

Store transactions should be excluded from Accounts Current.

128. The vouchers in support of the several charges included in the Cash Account should not be needlessly elaborated: we have had before us the accounts rendered by the Commissariat Officer in charge of the Presidency Range, and those relating to the Umballa Range: in both of these Accounts we find many forms that might be much simplified, and by which much saving of time might be effected in their compilation and examination: we would instance the form of Ration Certificate, in which much detail is given that

The vouchers to the Cash Account might be much simplified.

cannot be of the least use to the Commissariat Officer, and which involves additional work in the Examiner's Office: it appears to us that all that is required is a Certificate, based upon the Regimental Records, of the number of men that have been rationed during the month: we submit such a form as would, in our opinion, suffice. Appendix No. 6.

Examiners should submit revised forms when necessary;

129. The Examiners of Accounts should be responsible for the curtailment of all unnecessary work in the Disbursers' Offices: the Examiners have before them, in full detail, the vouchers and documents upon which payments are made: should these vouchers be unnecessarily diffuse, the attention of the Disburser should be directed to the fact, and a revised form should be submitted by the Examiners for the consideration of the Accountant General: we venture this suggestion as we are satisfied that if the Accounts be rendered, supported by vouchers based upon a clear and business-like arrangement, much time will be saved to all parties concerned. We observe in one of the Store Accounts that has come under our observation, that the transactions of one month are represented, it would appear from the Account, by ninety-nine issue vouchers, but on an investigation of the Account in question, we found that no less than *sixty-seven* of these *separate* vouchers were for issues, amounting in the aggregate to 33 gallons 35 drams of porter, each of the sixty-seven vouchers was in manuscript, and each of them was signed by a Staff Surgeon Major: the Examiner has not made any observation on this useless expenditure of time and stationery; the Commissariat Officer is therefore continuing, and will continue, the objectionable practice until his attention be drawn to the circumstance.

and the number of vouchers should be reduced.

Many of the vouchers are transmitted to other Departments.

130. The Accounts rendered by the Range Officers are by no means voluminous or complicated; it is true, that the amount they disburse is considerable, and the vouchers furnished by them numerous; this, however, is no criterion of the amount of work involved, as in many instances single payments are supported by numerous sub-vouchers; and in each month's Accounts there are Ration Statements, requisitions for Transport, Railway Warrants, &c., each of which is considered as a separate voucher: the amount of work falling within the sphere of the Commissariat Examiner is moreover by no means so extensive as would at first sight appear, for out of 9,501 vouchers for the month of March, no less than 4,960 are passed on to the Medical Ordnance, or Barrack Departments; the Commissariat Exa-

miner certainly examines these vouchers before passing them to the other Departments, but they form no element in his detailed Compilation Statement.

Stud Accounts.

131. The examination and compilation of the Stud Accounts are entrusted to the Commissariat Examiner; he receives Monthly Accounts from each of eight Officers in charge of depôts: the examination of these Accounts should not occupy much time, and their compilation is of the most simple character.

Number of Clerks employed.

132. It would appear, therefore, that the Accounts of thirty-six Officers are examined in this Department: it will be found on reference to Appendix No. 2 that this duty occupies no less than two Officers and eighty-one Clerks, a great proportion of whom are engaged upon the compilation of Statements, the preparation of Returns of averages, and other duties of an extraneous nature, not directly concerned with the examination of the Accounts.

VI.—The Examiner of Medical Accounts.

Duties of Examiner of Medical Accounts.

133. The Officer in charge of this Department is a Surgeon Major: the Office is in the same building as that of the Commissariat Examiner; indeed the transactions of these two Departments are so intimately connected with each other that it would be very inconvenient were the Offices separated.

The Examiner has no control over the supplies.

134. The Medical Examiner exercises no control over the amount expended on account of Medical supplies: the contracts are made by Commissariat Officers, and all articles required in the various Hospitals are supplied through their intervention: the Medical Examiner accepts, therefore, the result of the examination made by the Commissariat Examiner, and merely compiles the vouchers, under certain sub-heads, of the grant for Medical Services, and prepares and renders to the Military Accountant the following separate Returns every month:—

Audited charges	Current.
Settlement arrears	1862-63.
Ditto ditto	Prior years.
Payments	1862-63.
Ditto	Prior years.

Number of Clerks.

135. The Office of the Medical Examiner consists of fifteen Clerks: these he divides into the following separate sections:—

Medical Supplies and Charges.
Statistical, as regards expenditure.
Audit.

Office is divided into small sections.

136. The result of this minute sub-division of so small an Office is a great and unnecessary increase of work, as the Clerks in one section do not avail themselves of the information collated in either of the other sections.

Statistical Returns.

137. Many of the Returns prepared in the "Statistical" Section are based upon Returns specially furnished by Deputy Inspector Generals of Ranges, e. g., there is a Monthly Statement of the average consumption of stimulants; this Statement is printed, and it shows the rate of consumption per cent. of spirits, wines, malt liquors, effervescing liquids, and lime juice—doubtless a very useful and necessary Return—but one certainly not required for Account purposes: this Return is prepared by the Medical Examiner from separate and special Statements furnished to him monthly by the Deputy Inspector Generals of Circles; the very same information is given in the Diet Rolls furnished to the Medical Examiner; these, however, are not available for the "Statistical" Section of that Officer's Department, as these documents are furnished to, and required by, the "Audit" Section, notwithstanding that the Clerks of the three sections are all working in the same room.

Register of stock articles issued is unnecessary.

138. There is also a Register of stock articles issued in each Circle: the issues are arranged under fifteen heads, ten of which are spirits and stimulants, already recorded, in the fullest detail, in the Monthly Average Statement. The Medical Examiner states that he makes no use of the Register, but merely keeps it for the information of the Commissary General; that Officer cannot, however, make much practical use of it, as the Register is not posted beyond June 1863.

Annual Return not required:

139. Again, an Annual Return is also prepared of the gross cost per 100 patients; one copy of this Return is transmitted to the Principal Inspector General, and one to the Controller: the Controller admits that the copy furnished to him is not required, and that transmitted to the Inspector General cannot be of much service, as the last rendered is for the year 1861-62.

140. In our investigation we discovered many other useless Returns and Statements which had been introduced by the Medical Examiner without the knowledge of the Controller; that Officer has ordered their discontinuance; they were quite useless, and, generally speaking, in arrear.

other useless Returns

141. It may be here stated that the Examiner himself admits that his professional knowledge does not in any way facilitate the control over the expenditure.

A Medical Officer is not required to examine Medical Accounts.

VII.—Examiner of Ordnance, Barrack, and Clothing, Accounts.

142. The Officer intrusted with the examination of these Accounts is one of many years' service, he is a Lieutenant of the Veteran Corps; he audits not only the claims upon which cash payments are made, but examines also the Store Accounts rendered by these Departments; as the duties of this Officer are multifarious, and, as the course of action is, to a certain extent, different in each Department, it may be as well if we pass our observations on each separately.

Examiner of Ordnance Accounts

Ordnance Department.

143. All cash payments for supplies furnished locally, are made by the Commissariat Officers, and the amount disbursed is included in their Accounts rendered to the Commissariat Examiner: this Officer examines the vouchers appertaining to this Service, both as to their arithmetical calculations and the correctness of rates; he then abstracts from the Monthly Accounts all vouchers relating to the Ordnance Department, prepares a list thereof, and forwards it to the Office of Ordnance Examiner: here the vouchers undergo another examination, ab-initio, even to the computations; the quantities of the various articles paid for are then traced into the Day Books of the various Officers.

Detail of duties.

144. The Ordnance Examiner has no check over the rates charged; and he admits, on the audit of the Commissariat Examiner, all claims for transport, boat-hire, and services of a like description.

Has no check over the rates.

145. The vouchers for all cash payments are, after their re-examination, compiled into a Statement for the information of the Military Accountant: the Statement is furnished to that Officer monthly, and the Ordnance Examiner records the amount expended under the various sub-heads of the grant for Ordnance Services in his Books: the State-

Monthly Compilation Statement

ments show the amount applicable for prior years under the same sub-divisions as the expenditure for Commissariat Service.

Certain claims are pre-audited.

146. Many of the claims for Ordnance Service are, before payment, sent to the Examiner for "pre-audit": the claims which are admissible are "enfaced" in the usual manner, and the Examiner signs the documents as the authority to the Circle Paymasters to pay the amount: these claims consist, in a great measure, of bills for local purchases required for the Arsenals, Magazines, &c., and for the repair of Arms, Accoutrements, and Harness, Browning Arms, Transport Charges, Compensations for losses, &c.; none of these claims, although, in many instances, appertaining to Regimental Services, are ordered to be paid through the Regimental Paymasters.

Number of Store Establishments.

147. The Ordnance Examiner receives from each Officer in charge of Military Store Establishments a Monthly Account of their receipts and issues; there are—

3 Arsenals,
5 Magazines,
6 Depôts,
14 Forts,
6 Manufacturing Establishments:

Copies of Day Books.

the general principle of these Accounts is, that a *certified copy* of the Day Book should be rendered from each Officer in charge of stores: this Book should contain a complete record of all the receipts and issues which takes place daily in the several Establishments: the copies of the Day Books are supported by the *original* vouchers, whether for receipts or issues, and are forwarded monthly.

Ledger Accounts with Regimental Officers.

148. The entries in the Day Books show quantities only: the Ordnance Examiner inserts the rate and value of stores issued and received; issues and receipts between Magazines excepted, the money value of all stores issued is placed to the debit of the party receiving them; a Ledger Account is opened with every Officer Commanding a Regiment of Cavalry or Infantry, or a Battery of Artillery.

Copy of Store Ledger.

149. After the termination of each year the Officers in charge of the stores in the Arsenals, Magazines, Forts, and Manufacturing Establishments furnish to the Ordnance Examiner a *copy* of their Store Ledger: this is at many Stations, particularly at the Arsenals of Fort William and

Ferozepore, a document of most capacious extent, occupying at the latter Station alone no less than ten bulky sections of imperial size paper: every item in the Ledger is examined with the entries in the Day Book, and the total quantity of each description of article in store at the end of the year is abstracted into a general Return, the rate is inserted, and the value ascertained.

General Indent.—Repair of stores.

150. Officers in charge of Arsenals, &c., also furnish, at the end of each month, a General Indent of articles issued for, and labor expended in, making and repairing stores: this Return is of a very voluminous nature; it shows the value of every item of material that has been used in each repair, however trifling, and the wages of every man employed thereon. So minutely is the Return compiled that the total cost of the repair of one article, amounting to seven annas only, involved no less than eleven separate calculations: the total value of one of the ingredients used in this repair was *one-sixteenth* of a pie!

General Indent for materials and labor is not required.

151. The total quantity of articles consumed during the month is worked up into a General Statement, and credit is taken on the Ledger accordingly: in like manner a General Statement of wages is prepared, showing the class of work upon which the work-people have been employed; these Returns are not examined with the detailed Statements of work executed, so that for all practical purposes these documents are not required by the Ordnance Examiner.

A new system will be proposed.

152. In making our recommendations in regard to the examination of the Store Accounts, we will suggest a course by which this great and unnecessary detail may be avoided.

Half-yearly Returns from Regiments.

153. In regard to the store transactions with Regiments and Batteries, the Officers Commanding furnish half-yearly Returns of all articles in charge: the Returns for the half-year ending 30th April are brought together in Abstracts, in the same manner as is done with the stores in charge of Ordnance Officers, and the total value is arrived at.

Stores in charge of Civil Officers

154. Civil Officers, to the number of about 250, who are in possession of Ordnance Stores also render Accounts to the Ordnance Examiner; each of these Officers furnishes

a half-yearly Account of the stores in their charge; these Statements show—

Description of Store.	Stock, 1st May or 1st November.	Receipts.	Issues returned into Store or sold.	Expenditure.	Balance.

they are vauled every half-year.

155. To each Statement, as rendered by the Civil Officer, the Ordnance Examiner adds the rate and value: this valuation is made not only at the end of the year, but intermediately; a Ledger Account, showing the money value of all stores, is kept with each Officer, who is debited with the value of the issues to him, and credited with his Returns or expenditure; the balance on the Ledger Account should agree with the balance shown by the half-yearly Statement rendered by the Officer in charge of the stores; these Statements are then brought together in a general Abstract in the same manner as are those for the other classes of Store Account.

Cash recoveries for stores sold.

156. It will be unnecessary to describe in detail the other operations in regard to adjustment of stores to other Governments* and to those Departments* which, being Departments of expenditure, do not render Store Accounts to the Ordnance Examiner: there is, however, a very large class of business conducted under what is called *Cash* Recoveries, that is, for stores issued to Officers for private use, or to replace those for which a fixed contract allowance is granted.

* Public Works.
Mint.
Telegraph.
Roorkee Workshops.
Stationery.

Manufacturing Establishments.

157. Before alluding to the general summary of the Ordnance transactions, we will offer a few observations on the account of the Manufacturing Establishments under this Department: these consist of—

1, Gun Foundry at Cossipore,
2, Gun Powder Agency at Ishapore,
3, Timber Agency at Calcutta,
4, Manufacturing Depôt at Dum-Dum,
5, Mathematical Instrument Department,
6, Gun Carriage Agency at Futtehghur.

158. The principle upon which these Accounts are prepared and examined will be found fully described in a letter addressed to the Controller, Military Accounts, by the Ordnance Examiner, dated 25th January 1864, No. 6218, (Appendix No. 3.)

Principle upon which these Accounts are kept.

In regard to the Accounts of the Gun Foundry at Cossipore we have already submitted to Government a separate Report dated 17th August 1864.

Gun Foundry, Cossipore.

159. The Officers in charge of the Manufacturing Departments prefer claims, for the fixed Establishments, on the Paymaster of the Circle in which the Department is situated; they, however, render to the Ordnance Examiner a Monthly Account of the receipts and disbursements on account of the extra Establishment and contingencies. In regard to the Gun Carriage Agency at Futtehghur, although the Officer in charge of that Establishment is a direct Accountant, he has received a very large amount from the Circle Paymaster on account of Timber purchases, the whole of which amount is held in Inefficient Balance of the latter Officer.

Payments for fixed Establishments.

Gun Carriage Agency, Futtehghur

160. The Ordnance Examiner compiles, solely for the purposes of the Military Accountant, a very elaborate set of Books, in which is included the entire transactions of the Ordnance Department for the year: the Military Accountant examines that portion of the Returns showing the quantity of stores received from England, and then incorporates the results in the General Books for Military Services.

Annual Books prepared by Ordnance Examineer.

161. These very voluminous Accounts for the year 1862-63 were completed on the 23rd August last, just four months after the termination of the year: the Military Accountant has only just recorded the Accounts rendered to him for the year 1861-62.

Completed for 1862-63.

162. The Balance Sheet is worked out by the Examiner of Ordnance Accounts to the fractional parts of a pie, and it has the appearance of being a very satisfactory document: we were astonished to find that transactions so numerous as those that flow through the Ordnance Department, and, in many cases, so involved, could, in so short a period, be balanced with such nicety; this led us to a rather minute investigation into the Accounts, and we

The results shown by the Books is the estimated expenditure only.

were not long in discovering that, as such, they are perfectly valueless, and are really not what they profess to be: we found, on analysing the item of Rs. 1,20,02,826 on the credit side of the Balance Sheet of the year 1862-63, that it is not, as it should be, the value of the "stock remaining with the Army," but only the *estimated* value thereof, arrived at by taking the *actual* value of the stores in charge of three or four Regiments of Cavalry, or Infantry, and three or four Batteries of Artillery, ascertaining the average per Regiment or Battery, and multiplying the result by the number of Regiments and Batteries in the whole Presidency: this item at once destroys the integrity of the Account, and it can only be balanced by introducing a compensating item, per contra, equivalent to the difference between the value of stores in charge of Officers Commanding Regiments, &c., as per estimated Statement, and the value, had the actual receipts and issues during the year been acted upon.

Adjustment items are introduced by order of the Military Accountant.

163. There is another item which produces much complication in these Accounts, and which almost takes them out of the control of the Ordnance Examiner, viz., the introduction, by order of the Military Accountant, of large sums in adjustment of the Accounts of former years, and transactions relating to other Presidencies, of which the Ordnance Examiner has no knowledge: to show the extent of these transactions, it may be stated that the following amounts, which are merely the *balance* of the items introduced by direction of the Military Accountant, appear in the Ordnance Books for the years 1862-63 and 1861-62:—

	Rs.	A.	P.
1862-63, "Difference between the Dr. and Cr. side of adjustment and of former years	1,85,760	5	7
1861-62, Ditto ditto ...	3,96,409	14	0¼

BARRACK ACCOUNTS.

Barrack Masters are not Cash Accountants.

164. The payments for Barrack Supplies and Services are made by the Commissariat Officers in charge of Ranges. Barrack Masters are not Cash Accountants: the vouchers for cash purchases are examined with the Day Books of stores received, and the claim is not allowed until the stores are brought on the charge of the Barrack Master.

165. The Ordnance Examiner has only control over those articles of store, such as furniture; the items of consumption, such as charcoal, oil, &c., are not passed through the Store Accounts, a Contractor makes the necessary supply to the several Regiments; the claims are paid, after due examination, by the Commissariat Officer, are included in his Lists of Disbursements, and are forwarded to the Ordnance Examiner by the Examiner of Commissariat Accounts: the former Officer compiles the expenditure under ten sub-heads of Account, and furnishes a Monthly Statement thereof to the Military Accountant.

The Examiner has no control over articles of consumption.

166. The Barrack Masters' Day Books show not only the quantities of new furniture, &c., issued, but also the issues of consumable articles: this is quite unnecessary, as the articles are not to the debit of the Barrack Master, and the Ordnance Examiner has no control over them.

Not necessary to insert issues of consumable articles in Day Book.

167. The Commissariat Officers furnish Barrack Masters with advances of cash, to be repaid within the month, for payments on account of transport, coolie hire, &c.: at the end of the month the Barrack Master prepares a voucher showing the amount he has disbursed; this voucher finds its way, through the Commissariat Examiner, to the Ordnance Examiner, who is, moreover, furnished with a duplicate of these vouchers by the Barrack Masters in their Monthly Accounts; these are not required and should be discontinued.

Copies of cash vouchers are not required.

168. The Day Books furnished by the Barrack Masters are posted, by the Ordnance Examiner, into an Abstract, showing the receipts and issues month by month during the year: the balance is then struck, and the quantity of each description of article is compared with the quantity shown on a General Annual Return furnished by each Barrack Master; these Returns, if correct, are further abstracted into a General Statement, and the total number of each article having been arrived at, the average price is included in the Return, and the computations made at this rate: an Annual Account is prepared for the information of the Military Accountant; this Account also includes the payments made by the Commissariat and Pay Departments during the year.

The transactions are abstracted by the Examiner.

169. The Accounts rendered by the Barrack Masters to the Ordnance Examiner have to be transmitted through the Quarter Master General to that Officer; this arrangement causes considerable delay in the examination of the Accounts, e.g., the Accounts of the Barrack Master at Fort

Accounts have to be rendered through the Quarter Master General's Department.

William for the month of April were completed and signed by the 2nd May; they did not, however, reach the Ordnance Examiner until the 27th of that month, as they were not considered complete until the signature of the Quarter Master General, or of one of the Officers of his Department, was attached to one or other of the documents: to obtain this, these purely formal Accounts were transmitted to Simla, and in their transit from the Fort of Calcutta to Bankshall Street had to travel upwards of 2,000 miles.

Cash received for Barrack damages, &c., should be adjusted in the Accounts of the Regimental Paymasters.

170. A large sum is realized during the year by Barrack Masters for the repairs and damages to furniture, &c.; the amount is paid by the Paymaster or Quarter Master of the Regiment to the Paymaster of the Circle, who pays the sum into the local Treasury; similar transactions are, when Her Majesty's Regiments are serving in the United Kingdom and the Colonies, adjusted by the Regimental Paymaster, who is furnished with the necessary documents by the Barrack Master, who forwards to the War Office a duplicate or abstract thereof as a check upon the Pay Master's Accounts. The check adopted in this country does not appear to be complete, as there is no evidence that the entire amount paid to the Barrack Master is given over to the Circle Paymaster.

CLOTHING ACCOUNTS.

Detail of duties.

171. The duty devolving upon the Ordnance Examiner in regard to the Clothing Accounts is as follows:—

I.—Examination of claims for compensation for clothing not issued to Regiments.

II.—Examination of claims for making up clothing at the Regiments.

III.—Examination of the Accounts of the Clothing Agent, Alipore.

Compensation for Clothing.

172. Each British Regiment furnishes an Annual Clothing Account showing the stock in hand and the number of garments, boots, &c., received and issued during the year: the articles to which the men are entitled, and which are not issued to them, are clearly shown on the same Return; the total amount due for these articles is recorded against each man's name; when the aggregate sum is ascertained a separate bill is made out by the Ordnance Examiner in favor of the Regiment, is enfaced in the usual manner, and transmitted to the Officer Commanding: the amount is paid by the Regimental Paymaster and included in the Pay List.

173. Payment is made for making up clothing according to the approved tariff of rates for each description of garments: the number of garments made up is checked by the number for which materials have been issued from the Clothing Agency: a bill is prepared by the Ordnance Examiner in favor of the Regiment, and it is paid by the Paymaster. Making up Clothing.

174. The Accounts of the Clothing Agency, Alipore, consist of copies of the Day Books, which contain the receipts of materials from England, issues to the Master Tailor for conversion, and of made-up garments and materials to Regiments: the issues to Regiments pass through the Accounts of an Officer designated the "Packing Serjeant." Accounts of the Clothing Agency, Alipore.

175. The examination by the Ordnance Examiner consists in ascertaining from a set of printed Returns, known as the "Pimlico Tables," the quantity of materials that should be consumed in the number of garments specified in the several Regimental Indents; the quantities are checked off in the Store Ledger, which is made up and forwarded by the Agent every three months: the *original* Ledger is transmitted to the Ordnance Examiner. Manufacturing Accounts examined by the "Pimlico Tables."

176. The Report of the Ordnance Examiner on the Accounts for the year 1862-63 shows the results, so far as they can be ascertained, of the year's working; the Statement, as explained by the Examiner, is not so complete as he would wish, but as the great object of that Officer has been to overtake the arrear in the audit of these Accounts, he has not gone so fully into the results of the working of the Clothing Factory at Alipore as he purposes doing in regard to the Accounts for the year 1863-64. Report of Examiner for 1862-63.

177. The examination of the Clothing Accounts is now being pursued with great earnestness and intelligence by the Ordnance Examiner, who is rapidly bringing up these Accounts to the latest period; but as we found that the Day Books had only been received to the month of April, we considered it advisable to ascertain, by personal inspection, the causes which led to the delay on the part of the Clothing Agent in rendering the Accounts required. Arrear is being brought up.

178. The Agent for Clothing acts in two capacities, as Agent and as Superintendent; he has two Offices, one on one side of the main road through Alipore, and the other on the opposite side; the two Offices are quite distinct from each The Agent has two Offices, and has two sets of Books.

other; that which carries out the duties of the Agent, in his capacity of Superintendent, considering itself the controlling power, looks with distrust upon every thing that is done in the way of Accounts on the other side of the way, where the working branch of the Establishment is conducted: the result of this feeling is, that whilst only one set of Accounts for working the entire Clothing Department is required two sets are now in operation: there are two Store Ledgers, two Cash Books, &c., and a great and unnecessary increase to the work.

The Offices should be amalgamated.

179. The present arrangements involve a great deal of extra copying of Indents and other documents, the whole of which might be obviated were a complete amalgamation made of the two Offices.

The Store-keeper should keep the Store Ledger.

180. The Store-keeper's Ledger should be kept by the Store-keeper himself, and the copy that is made in the Superintendent's Office from the Store-keeper's Day Book should be discontinued.

Re-arrangement of Ledger is desirable.

181. Materials for clothing are almost entirely received from England: the number of separate receipts are but few during each quarter; it is unnecessary, therefore, to devote the Dr. or left hand side of the Ledger solely for receipts; one-third of the page might be so arranged that the receipts might be recorded thereon, and the remaining two-thirds would be sufficient, in most cases, for the issues; this would obviate the necessity of opening the numerous headings on both sides of the Ledger.

System of issue now pursued is objectionable.

182. The system now pursued, in regard to the issue of materials to be made up into garments, involves a great deal of unnecessary Office work, and it leads also to a waste of material; the practice is for the Master Tailor to indent on the Store-keeper for the articles required for completing each requisition, sometimes for a single garment; this causes a large accumulation of remnants, and gives to all parties concerned additional work; this might be obviated, and the entire economy of the Clothing Factory altered were some such arrangement as the following carried out:—

Suggestions for improved working of the Establishment.

I.—The operations of the Factory should be limited to making garments of the ordinary sizes; all extra sizes, large or small, should be made at the Regiment from the materials to be furnished from Alipore.

II.—The Indents from the Regiments should show how many of each of the several sizes from No. 1 to No. 6 that

would be required, and the Size Roll should show the measurements of the abnormal sizes only.

III.—The Agent should, at the commencement of each month, direct the Master Tailor to make up, during the month, such number of each size of the several garments as he, the Agent, might deem requisite.

IV.—The Master Tailor would obtain from the Store-keeper the necessary quantity of material, either in one issue, or day by day, as required.

V.—In regard to Tunics for Infantry of the Line, they should be made up without cuffs, collars, shoulder straps, and buttons. When the Tunics have been duly examined and passed they should be packed in bales of convenient bulk for transit: the number of garments and the size should be distinctly marked thereon.

VI.—Cuffs, collars, and shoulder straps should be made ready for delivery with the Tunics.

VII.—The stock of Regimental buttons should be handed over to the Quarter Master of the Regiment, who should include in the Annual Indent of Clothing the necessary quantity required for the year.

VIII.—Trowsers for British Troops and clothing for Native Troops should, as far as possible, be made up in sizes.

IX.—By amalgamating the Packing Department with that of the Store-keeper a great saving of labor would be effected.

X.—One Cash Book for the entire Department is quite sufficient.

Inefficient Balance.

183. The Inefficient Balance amounted, on 31st May last, to Rs. 1,00,712; every item composing this large balance should be at once carefully investigated and cleared up; there is one item for *three pie* which has been brought forward, month by month, since April 1861; and many items for the pay of Establishment beyond the sanctioned amount which have been disallowed still remains unsettled and included in this balance.

A reliable Statement as to the cost of manufacture should be obtained.

184. It is very desirable that this Department should be conducted with every regard to economy, as from the results of the working for the year 1862-63, it would appear that the cost of each garment is considerably in excess of the price at which they might have been obtained from England: the records of the year may, however, be open to some doubt, so that we hesitate to base any argu-

ment upon them. We would, however, urge that the Accounts be brought up to the latest date; that the two Establishments be amalgamated; that all superfluous work be abolished, and that the mode of working be altered; further, that the particular attention of the Examiner of Clothing Accounts be directed to the Accounts of the present financial year, so that on its completion the Government may have a reliable Statement of the actual cost of each garment manufactured at the Agency.

Redundant stock should be disposed of.

185. The balance of stock in the Clothing Factory is of considerable value, and contains many items, so we were informed, of obsolete pattern; these should be at once removed from store, and either sold in this country or returned to England for that purpose.

Inconvenience in regard to Clothing Accounts of Indian financial year commencing on 1st May.

186. We would here allude to an inconvenience that arises from the financial year in this country being different to that in England; the former commences on the 1st May; the latter on the 1st April: the clothing for British Regiments serving in India is due on the latter date, and all compensations for clothing are also due on that date; it is in consequence a matter of considerable doubt as to the amount that will be paid in the nature of compensation during the month of April, and an uncertain element is thus introduced into both Estimates and Accounts.

VIII.—Military Accountant.

Duties of Military Accountant.

187. Having detailed the duties of the Disbursing and Examining Officers we now come to the Office in which the result of the Accounts are recorded; how this is accomplished will be seen from the following remarks:—

Returns prepared by him.

188. A reference to paras. 9 and 29 will show what Returns have to be prepared and rendered on account of Military receipts and expenditure; the whole of these are prepared by the Military Accountant and transmitted by him to the Controller: it may be as well here to recapitulate the various Statements and Returns that have to be compiled either for the Military Accountant General or for the Financial Department.

I.—Monthly Statement of Receipts and Unaudited Disbursements			For the Accountant General and the Financial Department.
II.—Quarterly	ditto	ditto	ditto.
III.—Annual	ditto	ditto	ditto.

IV.—Monthly Statement of audited, passed, and classified expenditure	Accountant General.
V.—Monthly Statement of increase and decrease of outstanding balance ...	Ditto.
VI.—State of audit of Accounts in the several Examiners' Offices ...	Ditto.
VII.—Annual Statement of Cash Balances in the hands of Disbursing Officers	Financial Department.
VIII.—Monthly Statement of assessment, collection, and refund of Income Tax by Disbursing Officers of the Military Department	Ditto.
IX.—Annual Statement of Quick and Dead Stock	Accountant General.
X.—Annual Report on Appropriation Audit	Ditto.
XI.—Abstract of General Books	Ditto.
XII.—Annual General Books, Journal, and Ledger	Financial Department.

I.—Monthly Statement of Receipts and Unaudited Disbursements.

189. This Return is compiled with the view of affording the Financial Department the earliest information in regard to Military expenditure. Disbursing Officers render, within three days after the termination of each month, an Abstract of their receipts and payments; these Abstracts are compiled by the Military Accountant into a General Statement, which should be transmitted to the Accountant General to the Government of India on, or before, the 20th of the month.

II.—Quarterly Return of Receipts and Unaudited Disbursements.

190. This being on a different form to the Monthly Statement above alluded to, and as it furnishes more detail than is given in that Return, a separate compilation is made; those already prepared for the Monthly Statements are not utilized: the information for this Return is obtained from the Monthly Statements of audited and classified expenditure furnished by the Compiler of the Pay Department and by the Examiners of the other Departments.

III.—ANNUAL RETURN OF RECEIPTS AND UNAUDITED DISBURSEMENTS.

191. This includes both audited and unaudited expenditure; the Compiler of Pay Accounts and the Examiners of the other Accounts furnish the Military Accountant with an *Annual* Statement of their disbursements; the items of debt, remittances, and other receipts and charges not appertaining to the Budget Grants for Military Services are obtained from the Accounts Current of the Disbursers.

IV.—MONTHLY STATEMENT OF AUDITED, PASSED, AND CLASSIFIED EXPENDITURE.

192. The Compiler of Pay Accounts renders to the Military Accountant three separate Returns, each month, of the expenditure on account of pay; in like manner the Examiners of the Commissariat, Stud, Medical, Ordnance, Barrack, and Clothing Departments render three separate Returns monthly for the expenditure, audited and passed, in their several sections: the three Returns from each Department relate to current and arrear expenditure; these Statements are compiled in the greatest detail, furnishing particulars of the expenditure on items not particularised in the Budget Estimate, and showing the amount expended at each Station; the Military Accountant, however, does not record these minute particulars, as all that he acts upon is the *total* amount of expenditure under each major and minor head of the Budget Estimate.

This Monthly Statement is prepared solely for the Accountant General, Military Department.

V.—MONTHLY STATEMENT OF INCREASE AND DECREASE OF OUTSTANDING BALANCE;

AND

VI.—STATE OF AUDIT OF ACCOUNTS IN THE SEVERAL EXAMINERS' OFFICES.

193. These are merely departmental Statements.

VII. and VIII.—MONTHLY STATEMENT OF CASH BALANCES AND OF INCOME TAX ASSESSED AND REFUNDED.

194. These Statements are made up for the Financial Department.

IX.—ANNUAL STATEMENT OF QUICK AND DEAD STOCK.

195. The last Return prepared is for the year 1861-62, and was forwarded to the Accountant General to the Government of India in November 1863.

X.—ANNUAL REPORT ON APPROPRIATION AUDIT.

196. This is a most voluminous Statement; it is supposed to represent the actual audited expenditure on account of

Military Services; and should, according to the instructions on this subject, be based entirely on adjusted charges after the closing of the Annual Books. This Return is compiled solely for the use of the Accountant General, but it is of no practical use; in the first place it is compiled *before* the Annual or General Books are commenced, the Appropriation Account for the year 1862-63 having been rendered to the Accountant General on the 19th July last, the Books for 1861-62 having only just been closed, and those for 1862-63 not yet opened; moreover, the expenditure, as shown by the Returns, differs very materially from the "actuals" for the same period, as given by the Accountant General in the printed Budget Estimate for the year 1864-65.

XI.—ABSTRACT OF GENERAL BOOKS.

197. In the recent orders issued regulating the duties of the several Departments of Military Account, it is laid down that an *Abstract* of the General Books should be prepared for the Accountant General. We cannot understand to what use this Return can be applied, as before an Abstract of the Books is prepared the Books themselves must be closed: the Books for 1861-62 have just been balanced, it is only for those Accounts that an Abstract can be prepared, and we consider this quite useless.

XII.—ANNUAL GENERAL BOOKS, JOURNAL AND LEDGER.

198. These Books, when completed, contain the final record of Military expenditure for the year, and the state of each Account opened with Disbursing Officers and others; in fact these are the Books proper; their use is much diminished by their being so much in arrear: the Books for the year 1861-62 were commenced on the 12th June 1863, and were only completed at the commencement of this month (August 1864): the principle upon which the General Military Books are based is the adjustment of each personal Account annually; for instance, the Books for 1862-63 should be opened in the month of April 1863, and the entire transactions of each Disbursing Officer recorded in the Journal and thence posted to the Ledger: no detail is kept of the expenditure, and it is not in any way sub-divided either under the major or minor heads of the Budget Estimate; this, it would be imagined, would have so simplified the record, that the adjustment of the Books, considering that there are only about 16 Disbursing Officers, would have been accomplished without any difficulty, and that in a few months after the closing of the year the Books would have been balanced and closed also: this is not so; the Books, as already stated, are in very considerable arrear, and the

Journal is so overloaded with unnecessary detail that it fills no less than 1,429 pages, notwithstanding that the entire sum disbursed as Military charges is recorded in one line for each Disbursing Officer.

The Accounts are fallacious.

199. It thus appears that, although there are two Annual Accounts of expenditure, an Abstract of the General Books, and the General Books themselves, there are no two that agree with each other, and, as before stated, the amount expended on any one year for Military Services is a matter of opinion and not one of fact.

"Advances Repayable" and Deposit" Accounts."

200.. In the Ledger for the year 1860-61, the last closed at the period of our detailed inspection of the Office, we noticed two Accounts that are deserving of particular attention, viz., "Advances Repayable" and "Deposits."

201. The Account of "Advances Repayable" exhibited, on 30th April 1861, a balance in favor of the Government of no less than Rs. 8,45,302, and this fact appears to have had the effect of beguiling the Military Accountant and his Assistants into the belief that as the balance was, as it was termed, on the "right side," no investigation was necessary: had reference been made to the Ledger Account, it would have been found that this balance in favor of the Government was thus comprised, viz.:—

	Rs.
Total Credit Balance	19,77,084
„ Debit „	11,31,782
Net Credit in favor of Government ...	8,45,302

202. Of the large sum standing to the credit of Government no less than Rs. 16,04,673 arises on the "Deposit" Account, and upon which we shall touch hereafter.

Large amount due on account of Advances Repayable;

203. It will be seen above that no less than Rs. 11,31,782 stands to the debit of "Advances Repayable," in other words, upwards of £ 113,000 has been advanced to, or is owing by, Officers and others, and yet the Military Accountant appeared to be almost entirely ignorant of the fact, and when it was explained to him he stated that the debts were outstanding before his time. The number of separate Accounts, debit and credit, remaining outstanding on the "Advances Repayable" Ledger is no less than about 1,400, most of which might with little trouble have been settled.

204. The "Advances Repayable" Account was the pioneer of the "Inefficient" Balance Account; the latter had its origin in the fact that the former became so unmanageable and overgrown that it was necessary to break new ground: the latter, in point of amount, although of only a few years' standing, already far outstrips the former, for whilst the balance due on the "Advances Repayable" Accounts is Rs. 11,31,782, that on the "Inefficient" Balance already amounts to Rs. 20,85,799 in Bengal alone. Although that the General Books for 1861-62 are balanced, the Advances Repayable Account has not been commenced for that year.

Origin of the Account.

205. The state of the "Deposit" Account is still more unsatisfactory: no less than Rs. 16,04,673 remained due, on 30th April 1861, to sundry Officers, who have, for various causes, deposited money with Circle or Divisional Paymasters; this Account, like that previously noticed, has, on the plea that the balance is on the "right side," been almost entirely neglected; the Deposit Ledger has not been balanced since 1850-51, upwards of thirteen years; the consequence is, that there are large sums due to the estates of deceased Officers that should have been long since closed, and many other transactions that a small amount of investigation would have cleared off; in several cases money has been deposited to meet retrenchments, and which doubtless appear to the debit of the Officer in the "Advances Repayable" Ledger.

Deposit Account has not been balanced since 1850-51;

206. We would here suggest that both these Accounts should be at once fully and thoroughly investigated; and we would again draw attention to the fact, as alluded to in para. 117, that whilst the Military Accountant has been endeavouring to obtain the control of work not within his proper sphere, the legitimate duties of his Office have not received that detailed investigation which their importance demanded.

it should be thoroughly investigated.

In regard to the General Books, it appears that two copies are made; one for the Military Department, and the other for the Financial Department; the latter is forwarded to England.

Two copies of General Books.

207. Before closing our observations on the Military Accountant's Office, we would wish to draw attention to the following subjects, *viz*:—

Savings' Bank and other accounts.

I.—Regimental Savings' Bank Accounts.

II.—Accounts of Remittances and Casualty Returns.

III.—Advances from local Treasuries.

I.—REGIMENTAL SAVINGS' BANK ACCOUNTS.

Savings' Bank Accounts how kept.

208. There is a separate section of the Military Accountant's Department for auditing these Accounts; the work is, however, only partially done by the Officer in charge, whose duty is limited to recording, in an "Abstract Ledger," the amount deposited and withdrawn by each Regiment every month; the details are furnished from two sources, the Circle Paymaster, who sends a certificate of the aggregate amount of the transactions of each Regiment, and from Regimental Paymasters of Cavalry and Infantry, and of Officers Commanding Batteries of Artillery, showing the amount deposited or withdrawn, each month, by each Troop, Company, or Battery.

Special Auditors of Savings' Bank Accounts.

209. At the end of the year each Regiment or Battery transmits to the Military Accountant the Savings' Bank Ledger and the necessary vouchers, as prescribed by War Office Regulations; these Ledgers contain the Account of every depositor, and record all the transactions of the year; three Special Auditors are appointed to examine these Ledgers; the Officers appointed do not belong to the Military Accountant's Office; they are as a rule selected from one or other of the Public Offices, and receive, when the Accounts of the year are examined, an honorarium of Rs. 2,500; it is an understood rule that the work is, if undertaken by an Officer in the Service, done after Office hours, and it is also ruled that each Account is separately examined by two of the Auditors: we consider that the system is objectionable on two grounds:—

The system is objectionable

I.—That the work does not strictly appertain to the Military Accountant, it being an integral part of the duty of the Pay Examiner.

II.—That unnecessary expense is incurred, as the present Establishment, if re-organized with the view of examining the details of the Account, would be quite sufficient to perform the duty.

II.—ACCOUNTS OF REMITTANCES AND CASUALTY RETURNS.

Remittance and Casualty Returns forwarded to England.

210. The Military Accountant is furnished, by Regimental Paymasters or by Officers Commanding Batteries of Artillery, with Rolls and Lists monthly; these are supported by a certificate from the several Circle Paymasters to the effect that the amount has been duly passed to the credit of the Public: the Military Accountant compiles these separate lists into a general Return showing the aggregate amount received; this Return is forwarded to the Home

Government by the second Mail in each month. The lists are forwarded with regularity, and this portion of the Military Accountant's duties seems to be satisfactorily performed.

III.—Advances from Local Treasuries.

Adjustment of advances between Civil and Military Departments

211. The course pursued in regard to supplying the Disbursing Officers with funds has already been described in para. 31. We would here wish to draw attention to the manner in which a settlement is effected in regard to these advances between the Military and Civil Departments.

should be effected by the Military Accountant.

212. The adjustment of the advances from Civil Treasuries for Military Services is a duty that appertains to the Military Accountants; they alone have the information upon which the amount drawn by Disbursing Officers can be checked, and they alone can certify that the sums claimed by Civil Treasuries on account of Military advances have been duly acknowledged by the Officers to whom the advances have been made.

It is considerably in arrear in Bengal;

213. Knowing the importance of a prompt settlement in regard to these transactions, we enquired very minutely into the course pursued in the Office of the Military Accountant. We found it unsatisfactory in the extreme; the adjustment with the Deputy Auditor and Accountant General was considerably in arrear, and no adjustment had been effected in regard to the advances from the Bengal Treasuries since April 1862.

also in Madras and Bombay.

214. It would appear, from papers referred to us, that this important part of the business of Military Accountant is in an equally unsatisfactory state in the Presidencies of Madras and Bombay: the papers to which we allude contained a Report from the Deputy Auditor and Accountant General, Bombay, complaining that he had not received from the Military Accountant any Statement of Civil charges incurred in the Military Department, nor the Reports of the result of the examination of the Statements furnished in regard to Military Remittances.

Information called for from Deputy Auditor and Accountant Generals.

215. On the papers in question we suggested that the Deputy Auditor and Accountant Generals of the several Presidencies and Provinces should be called upon to report—

I.—The period to which the Statement of advances from Civil Treasuries, on account of Military charges, has been rendered to the Military Accountant.

II.—The period to which the Accounts between the two Departments have been adjusted.

III.—The differences, if any, that exist between the record in the Military Books and that in the Books of the Civil Department.

IV.—What steps have been taken to reconcile the differences.

Replies received from these Officers.

216. The replies to these enquiries are worth a careful perusal, as they plainly indicate that the system adopted in the Military Department, at least in regard to this important element, has entirely broken down: the answers may be thus tabulated:—

	I The period to which the Statement of Advances from Civil Treasuries on account of Military charges has been rendered to the Military Accountant.	II The period to which the Accounts between the two Departments have been adjusted.	III The differences, if any, that exist between the record in the Military Books and that in the Books of the Civil Department.	IV What steps have been taken to reconcile the differences.
MADRAS ..	February 1864 ..	Cannot be definitely stated. A Statement of difference has been completed to 30th April 1859.	Differences on 30th April 1859 amounts to Rs. 4,43,580; some of the items relate to periods so far back as 1801	The adjustment between the two Departments was temporarily deferred, as the Office was "short handed;" since order 10th March 1861 active measures have been taken, and the examination of Accounts for 1858-59 has been completed.
BOMBAY ..	1st December 1863, and those to April 1864 nearly ready (on 18th June 1861.)	Partially adjusted to 1859-60.	The unadjusted differences at the close of 1859-60 amounts to Rs. 17,16,068.	References have been made to the Collectors and Military Accountant.
PUNJAB ..	March 1864 ..	1858-59 has been adjusted; 1859-60 and 1860-61 will be adjusted in the course of four months, from June 1864.	No specific Statements of the differences between the two Departments are received from the Military Accountant; all references on this subject are either "pending" or are finally disposed of.	The answer given to question III is stated to be in answer to question IV also.
CENTRAL PROVINCES ..	March 1864 ..	As no objection has been taken by the Military Department to the Statements rendered, assumes that the Accounts are adjusted to March 1864.	No reference has been made by the Military Department to adjust differences; therefore assumes that there is none.	
HYDERABAD .	April 1864 ..	To March 1864, excepting May to October 1862 and February 1863; Madras to June 1863; Bombay, June 1862.	A long list of objections is given in the Report.	Whenever differences exist Returns are forwarded to the Military Accountants.

217. The Military Accountants' replies have either not been received, or, if received, they have not been forwarded to us.

Replies have not been received from the Military Accountants.

218. The attention of the Accountant General of the Military Department has been also directed to this important question: his reply, forwarded to the Financial Department through the Military Department, merely states that he has called upon the Controllers of the three Presidencies to report, and to suggest a course for the future.

The Accountant General has requested the Controllers to report.

IX.—Controller.

219. The duties of the Controller have been described in para. 9: this Officer keeps no Accounts; the Accounts and Returns for which he is responsible are prepared in the Office of the Military Accountant; from whence they are forwarded to the Controller, who passes them to the Accountant General.

The Controllers keep no Accounts.

220. All questions connected with the pay or allowances of the Army, claims for Pensions, and in fact all matters connected with Military Finance are referred to the Controller.

All questions on Military Finance are referred to them.

X.—Accountant General.

221. The only duties that we could discover that are now intrusted to the Accountant General are—

Duties performed by the Accountant General.

I.—Consolidation of Budget Estimates.

II.—Abstracting Monthly Returns of Receipts and Expenditure.

III.—Passing on papers referred to him by the Military Department, to the other branches, for the information required.

IV.—Deciding doubtful questions referred to him by the Controller:—these are very few in number.

I.—Consolidation of Budget Estimates.

222. The Estimates for Military Services are forwarded to the Accountant General by the Controller of each Presidency complete in every respect; how the Accountant General manipulates these Statements has already been described in paras. 47 to 57.

Budget Estimates.

II.—Abstracting Monthly Returns of Receipts and Expenditure.

223. The Military Accountant of each Presidency forwards, through the Controller, to the Accountant General a

Abstract of expenditure.

Monthly Statement of the receipts and disbursements: the Accountant General merely posts these Monthly Statements in a Register under the Budget heads.

III.—Correspondence.

Limited Correspondence.

224. This is exceedingly limited, and consists principally of explanations in regard to the alterations made by the Accountant General in the Budget Estimates, as rendered by the Controllers and Heads of Departments, or in obtaining from other Departments information to enable him to answer questions referred to him from the Military Secretariat.

Present system of Accounts is operose,

225. We have entered thus fully into the detail working of the several Establishments forming the Military Account Department, with the view of showing the operose arrangements which at present exist both as regards the compilation of the Estimates and the record of the expenditure.

both as regards Estimates and record of expenditure.

226. It appears to us that both of these important duties are in an exceedingly unsatisfactory state; we find, in regard to the former, that the Financial Department complains that since the introduction of the present system of Account, the information required for the Annual Budget Statement has not been furnished in proper time; and in regard to the latter, we observe that the General Books for Military Services for the year 1861-62 have only just been closed; that in consequence of this arrear the value of these Books is considerably diminished, and it has become necessary to anticipate the amount of the audited expenditure, under the several heads of Service, by compiling numerous Statistical Statements, giving very unsatisfactory and incomplete information, and involving an enormous amount of unnecessary labor.

The Military Books are in arrear.

Causes that have led to this

227. This unsatisfactory state of the Military Accounts is traceable to two principal causes:—

dispersion of Offices,

I.—The dispersion, in various parts of Calcutta, of the several Departments of Military Accounts.

separation of Departments.

II.—The custom of looking on each of such Departments as a distinct Office, and not in the true light of being each an elemental part of one great whole, a General Office of Account, whereof the Accountant General is the single Head.

228. 1*st*.—The following is the list of the Military Account Departments in Calcutta and the parts of the City where the Offices are situated:— Locality of Military Account Offices

Presidency Paymaster	...	3, Bankshall Street,
Examiner, Pay ...	...	3, Coilah Ghaut Street,
Compiler „ ...	...	3, Park Street,
Commissariat Examiner	...	Middleton Row,
Medical Examiner	...	Ditto,
Ordnance Examiner	...	Bankshall Street,
Military Accountant	...	4, Coilah Ghaut Street,
Controller	...	3, Park Street,
Accountant General	...	13, Chowringhee Road.

229. Considering that the Pay Examiner, whose Office is in Bankshall Street, has to send all the vouchers, pay lists, and other documents connected with pay, to the Compiler in Park Street, and that that Officer has to furnish the Military Accountant, whose Office is in Coilah Ghaut Street, with the results of these Returns, it is no wonder that the cost of the Establishments are excessive, and the correspondence involved by the separation of Offices, so intimately connected with each other, is increased to a very great extent. inconvenient and expensive,

230. Again, how necessary it is that the Accountant General should have immediately at his command the state of the expenditure of any item of a grant, or that he should be aware of the state of the Account of any of the Disbursing Officers; and yet information of this description can only be obtained from the records of the Military Accountant, whose Office is nearly two miles distant from that of the Controller and from that of the Accountant General: the consequence is, that the Military Accountant, and also the other Officers whose Offices are at the other end of the City, have to furnish Periodical Returns and Statements containing information, which, if the Books were readily accessible, could be obtained at a moment's notice, and the Returns would then become unnecessary. and leads to an increase of work.

231. We are aware that there would be very great difficulties in obtaining an Office sufficiently commodious to accommodate all the Establishments of the Military Account Department, but we think that the necessity is so great that some effort should be made with the view of bringing cognate Offices into closer proximity with each other; we feel satisfied that were a suite of Offices erected for the Accountant General's Department, under which we include all the A suite of Offices for the Military Account Department should be erected.

separate Establishments before alluded to, the saving that would be effected would far more than compensate for the outlay. In proof of this assertion we may state that the Office of the Accountant General of the War Office was, within the last few years, conducted in two separate Establishments, only a few hundred yards distant from each other, but the inconvenience was so great that, at considerable expense, the accommodation at one of the Offices was extended, and the two Offices have been consolidated, so that now the entire business of the Account Department is conducted under the same roof. The anticipations in regard to the advantages of this arrangement have been more than realized, not only has a large saving been effected, but business has been much facilitated, and the Accounts more speedily audited and recorded than when the Examining Branch was separated from the Book-keeping section.

Advantages that have accrued in England by consolidating the Offices.

The amount paid for rent in Calcutta is considerable:

232. We may observe that the amount paid for the rent of the Military Offices amounts to a very considerable sum: we would also draw attention to the fact that the present Office of the Military Accountant is Government property; that the site is admirably adapted, both from its extent and central position, as that upon which a Central Office for the Military Departments might be erected.

a site for new Offices suggested.

The Establishments should e consolidated.

233. *2nd.*—The arrangements above alluded to, although of considerable importance, bear no comparison to the advantage of consolidating, under one responsible head, the separate and distinct Establishments which collectively form the present Military Account Department.

The Controller has only *nominal* control over some of the Departments;

234. The present position of some of these Establishments is very undefined, for although nominally under the jurisdiction of the Controller, he in reality exercises but little, if any, direction over the functions of the Medical Examiner, the Commissariat Examiner, or the Presidency Paymaster; and what is to us still more remarkable, the Accountant General does not in any way attempt to direct the course of action that should be followed in either the one or the other of these Establishments; if he require information on any point he addresses a formal letter to the Controller, who, if he can furnish the information, makes a formal reply: it not unfrequently happens that the Controller himself must obtain the information required by the Accountant General from one or other of the separate Establishments: a remarkable instance of the delay that takes place in consequence of the present arrangement of the

delay arising from present system of separate Offices:

Account Offices came to our notice when we were pursuing our investigation of the Accounts in the charge of the Ordnance Examiner: the Accountant General, on the 18th May, writes to the Controller for certain information on some question respecting the valuation of stores received from England: on the 28*th May* the Controller sends the Accountant General's letter to the Military Accountant for "*early*" report; that Officer retains the letter until the 18*th June*, and then merely sends it with a covering letter to the Examiner of Ordnance Accounts for "*immediate*" report and return: the Ordnance Examiner furnished the information required in a few minutes, but it would find its way back to the Accountant General through the Military Accountant and the Controller; this is a fair specimen of the manner in which, in consequence of the separation of the Offices, business is carried on, and will continue so long as the present arrangement exists: the delay would be obviated if all the separate Departments of Account were immediately under the directions of the Accountant General; a further inconvenience arises, *viz.*, that the same Returns are frequently called for, so we are informed, by the Controller, by the Military Accountant, and even by the Inspector General of Ordnance.

the same Returns are called for by separate Officers.

235. We will refer once more to the General Order of the Right Hon'ble the Governor General No. 197, 7th March 1861: it is there stated, with reference to the newly formed Office of Accountant General, that "this is the head Office of the system of Army Accounts," and that, as before observed, the relation of this Officer to the Military Department will be similar to that of the Accountant General to the War Office at Home. We consider that the intentions of the Government when this appointment was made was to impose upon the Accountant General in India analogous duties and responsibilities to those intrusted to the Accountant General of the War Office; let us therefore consider what those duties are:—With the view of there being no misunderstanding on this point, we have furnished in the Appendix (No. I) a copy of the instructions issued to that Officer: these instructions were compiled after a most minute and searching inquiry had been made into the Account Department of the War Office by two Committees, each composed of the most experienced Officers of the Treasury.

Reference to the duties of the Accountant General, War Office.

Detail of duties is given in the Appendix:

236. It will be seen on reference to these instructions that the Accountant General of the War Office at Home is responsible for the due performance of the following duties:—

what they consist of.

I.—Compilation of Estimates,
II.—Control of Expenditure,
III.—Examination of Cash Accounts,
IV.—Record of Expenditure,
V.—Rendering an Annual Account of Receipts and Expenditure for Military Services,
VI.—Store Accounts.

Establishment for conducting them.

237. The Establishment placed at his disposal for carrying out these duties consist of

2 Assistant Accountant Generals,
195 Permanent and
40 Temporary Clerks.

237

The Department is divided into two Sections, each under an Assistant Accountant General.

238. The Department is divided into sections, according to the nature of the business, one group of sections being under the immediate direction of one of the Assistant Accountant Generals, and the other group of sections in the charge of the other. Although these several sections are each responsible for the particular class of business allotted to them, the senior Clerks in charge cannot take the initiative in any matters of importance without the approval of the Accountant General, or of the Assistant Accountant General in charge of the section, neither can the senior Clerks sign any letters appertaining to the business under their immediate control: these are signed by the Accountant General himself, or by the one or other of the two Assistant Accountant Generals.

The duties of the Accountant General, War Office, at Home more onerous than those of the Accountant General in India.

239. In drawing a comparison between the duties to be performed by the Accountant General in this country and the Accountant General of the War Office, it must be remembered that the latter has not only the Accounts from the Regimental Paymasters, in every part of the world, but he has also the Accounts appertaining to Militia, Yeomanry, Volunteers, Enrolled Pensioners, and others; and he has very onerous duties connected with Her Majesty's British Forces serving in India, such, for example, as the distribution of Remittances and Effects; he has also a large portion of his Department engaged in the examination of the claims and Accounts connected with the construction, repair, and maintenance of Fortifications, Barracks, and Military Buildings, a duty which in this country is entirely performed by the Public Works Department.

The English arrangement of the Office should be followed.

240. It appears to us, therefore, that as the different Offices of Control, Audit, and Book-keeping can in England

be directed by one Officer, there is no reason why the same course should not be carried out in this country. It would be necessary, in the first place, to take from the Officers now in independent charge of their several Departments the power of independent action, and bring them together into one general Establishment.

The duties of Controller in India are analogous to those of Accountant General in England.

241. The question now arises, what is the Establishment that is required for carrying on the important duties of the Military Account Department? To enable the Government to form an opinion on this subject, we would direct particular attention to para. 9, in which we have given in detail a description of the duties that now devolve upon the Controller; by comparing those duties with those described in Appendix No. I, as devolving upon the Accountant General of the War Office, it will be seen that the functions of these two Officers are almost identical: a reference to para. 221, in which we have described the responsibilities imposed upon the Accountant General in India, will show that they are entirely confined to passing his opinion on such abstract questions as may be referred to him by the Military Department, the information respecting the questions relating to the Accounts or expenditure being obtained through the Controller, and the consolidation of the Budget Estimates and Monthly Returns of Expenditure rendered by the Controllers of Bengal, Madras, and Bombay into general abstracts.

The Controller in Bengal should be the Accountant General.

242. So far, therefore, as the Estimates and Accounts are concerned, there does not appear to be any necessity that they should be subjected to any supervision beyond that of the Controller, on whom, at the present time, the real responsibility rests: the duties now performed by Colonel Broome do not justify the appellation of Accountant General being given to that Officer; the Controller is, from the nature of his work, the actual Accountant General, and the first point to be decided is, whether the various and important duties of the present Controller should be transferred to the Accountant General, or whether the comparatively unimportant functions of the latter should be allocated to the Controller, who would in that case be designated Accountant General: so far as our experience goes, we have come to the conclusion to recommend the latter course: the one or the other of these Officers is not only redundant, but embarrassing, and we do not doubt that so long as the functions of these two Officers remain unchanged, so long will the Accounts of the Military Account Department be in arrear and confusion.

The present Accountant General or the Controller is unnecessary.

The Establishment for the Bengal Office

243. The Establishment, so far as Bengal is concerned, might for the present consist of—

Accountant General,
1 Deputy Accountant General,
1 Assistant Accountant General,
1 Principal Book-keeper,
1 Examiner, Pay and Pensions,
1 Ditto Commissariat Accounts,
1 Ditto of Store Accounts.

Certain offices might be abolished; but

244. It would be quite unnecessary to continue the appointments of Controller, Military Accountant, Examiner of Medical Accounts, or Compiler, but there should be appointed an Assistant Book-keeper, and the Assistants to the Examiners should be retained: these Officers would, in the absence of their Principals, act as their *locum tenens;* such number of Clerks should be appointed as on the working of the system of Accounts that we shall propose might be found necessary.

The principal Officers should have Assistants.

The Clerks should be classified in a General List.

245. When it shall have been ascertained what number of Clerks are required for the performance of the duties that will devolve upon the Accountant General's Department, those now distributed throughout the several separate Offices should be amalgamated into a general list; they should be divided into separate classes, promotion being made as vacancies occur throughout the Department, and not in regard to the particular section of the Office in which the casualty may have happened. It should also be understood that, although a certain number of Clerks are appropriated to a particular section, they must be available for general Service within the Department, and they will be liable to be transferred from one section of the Office to another according as the exigencies of the Service may require.

Duties that should devolve upon the Accountant General.

246. Having stated what, in our opinion, should be the Establishment of the Military Account Department, we will now consider the manner in which the duties and responsibilities that should be imposed upon the Accountant General can be best carried out: we will arrange our observations under this head in the order observed at para. 236 with reference to the duties performed by the Accountant General of the War Office at Home.

I.—Compilation of Estimates.

Importance of carefully prepared Estimates;

247. We consider that judiciously arranged and carefully prepared Estimates are the key to the success of any system of Public Accounts: the defects in the Estimates are

a continual source of difficulty to the proper record of the Accounts, to the control of the expenditure or of the audit of the disbursements; on the other hand, the Estimates being well arranged, and the items grouped together under major and minor heads of Service, the Accounts rendered by disbursers would be made conformably thereto, and the Books of record arranged in like manner; the Books of Account being all brought together under the immediate control of a responsible Book-keeper, and not scattered over branches of a Department without connexion or uniformity, the Estimates, disbursements, audit, record, and final Annual Account would form one consistent and unbroken chain.

and of the Books been in charge of a responsible Book-keeper.

248. The Budget Estimates are merely Statements showing, at a certain given period of the year, the approximate amounts that will be required for carrying on the Service of the ensuing year. Upon the aggregate amount of these Estimates for the several Services the Financial Member of Council arranges for the Ways and Means of the year: the expenditure of the year should therefore be checked against the Budget grants and not with the "Revised" or "Regular" Estimates which are prepared towards the end of the financial year, and are based upon at least six months of actual expenditure, and for the remaining portion of the year on the estimated charges. We see no practical utility in these Statements, they keep all the Departments of Account in a continual state of distraction; for scarcely is one Estimate finished than another has to be commenced; and at the very busiest period of the year, when the Budget Estimate for the ensuing year is being compiled, the "Regular" Estimate for the current year is under preparation. We would therefore suggest that the Estimates for Military Services be limited to those compiled for the Financial Member's Budget Statement.

The "Regular" and "Revised" Estimates should be discontinued.

249. The Estimates should, in the Bengal Presidency, be compiled by the Accountant General, and the necessary documents and Returns should be furnished to him by the Heads of the several Departments: in Madras and Bombay the Estimates should be prepared, on forms furnished from Calcutta, by the Controllers, who are the representatives of the Accountant General in those Presidencies.

The Budget Estimates should be compiled by the Accountant General in Bengal, and by the Controllers in Madras and Bombay.

250. The Estimates from Madras and Bombay would be forwarded to the Accountant General not later than the 31st January, and he would, after subjecting them to a careful revision, compile them into a general Budget Estimate for Military Services for all India: any alterations in

The Accountant General should compile a General Estimate.

the amount which he may consider it necessary to make should not be shown on the face of the Estimates, but should be explained to Government, together with his observations on the Estimates generally, in a separate Report.

A revised form of Estimate is submitted for adoption.

251. We have prepared a revised form of Estimate (Appendix No. 4), and we submit the same for the consideration of the Supreme Government: we may observe that this form has been prepared in conjunction with the present Accountant General and the Controller, and that both these Officers approve of the general arrangement and classification.

Principle upon which this has been framed

252. The principle that has guided us in framing this Estimate is the bringing together, under separate grants, analogous to the "votes" in the English Estimate, Services of a cognate nature. We have made the grants as concise and intelligible as possible, and where we have considered detailed information necessary, we have furnished it in the Appendices; these can be amplified to any extent without interfering with the information contained under each grant, which should be as succinct as possible, for upon the simplicity of the grants depends the facility of recording the expenditure.

Arrangement of Estimates.

253. We propose that the Estimates for Military Services in each of the Presidencies should be divided into the following grants:—

GRANT 1.—ARMY AND GARRISON STAFF.

Grant 1

254. Under this grant would be included the pay and all the expenses of the Head-quarter, Divisional, Brigade, and Station Staff, Depôts, Sanataria, and Bazar Establishments.

should be compiled by the Accountant General.

255. The whole of this grant should be compiled by the Accountant General; the only items upon which he would have to confer with the Heads of the several Departments would be those in regard to contingencies or travelling expenses; but even in respect to these, the expenditure during the past or current year is as near an approximation to the amount required, as can be given by the Officers at the head of the several Establishments.

GRANT 2.—ADMINISTRATIVE STAFF.

Grant 2.—The Military Secretariat is a Military charge.

256. We consider that the pay and expenses of the Military Secretariat is a Military charge, and, as such, should be removed from the Civil Estimates.

257. This grant will be entirely made up by the Accountant General. The Officers of the Account Department should be separately shown, and the number of each class of Clerks should be arranged for the Accountant General's Department, and not under each sections thereof.

GRANT 3.—REGIMENTAL PAY, ALLOWANCES, AND CHARGES.

258. We have brought together, as far it is desirable to bring them into one Statement, the entire charges in the nature of pay and personal allowances for the whole Army, European and Native, and of the Native followers attached thereto: at a glance will be seen the estimated numbers of each arm of the Service the total cost, and the aggregate estimated amount of allowances as compared with the sum granted in the previous year.

Grant 3. General Statement showing all Pay and Allowances.

259. It is intended that the expenditure shall, as now, be recorded with the view of showing the total cost under each arm of the Service, and not under the separate items composing the pay and allowances: provision will, however, be made in the Pay Lists for furnishing information on this point should it at any time be required.

The expenditure should be recorded as at present.

260. This grant will be entirely made up by the Accountant General, who should be informed by the Military Authorities, during the month of November of each year, of the intentions of the Supreme Government in regard to the strength of the Force to be maintained during the ensuing year; should it be in contemplation to augment or decrease the Force, or to make any alteration in the Establishments of the Regiments or Corps, the Accountant General should have the earliest information, and it would be his duty to inform the Commissary General and the Principal Inspector General of the Medical Department of the strength of the several arms of the Service that it is intended to maintain: upon the numbers to be borne must depend the amount to be provided for pay, allowances, and other charges.

The Accountant General should have early information in regard to the Force to be maintained.

261. One of the principal features in this grant is the substantiating Appendices; in these will be found the approved Establishment of each Regiment of Cavalry or Infantry, European and Native, of the Batteries of Artillery, or of the various Irregular Corps: the total cost of the pay, allowances, and charges is succinctly shown, and the aggregate estimated cost of each arm of the Service is given, the numbers, per Establishment, is distinctly represented, and

The cost of the Establishment of Regiments, &c., is shown in the Appendices.

these numbers are carried to the body of the Estimate, and are compared with the numbers approved for the previous year: thus is readily shown the augmentation or diminution both in number or cost of the several Regiments or Corps of the entire Service. These Appendices, we apprehend, will be found exceedingly useful, not only to the Officers Commanding Regiments, but also to the Military Departments, and will save many references to the Accountant General: further advantage is also obtained in thus ascertaining the normal cost of each Regiment, Battery, &c., as the additions to, or reductions from, the strength of the Establishments can readily be arrived at.

GRANT 4.—COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.

Grant 4.—The Commissary General should prepare this Estimate.

262. The necessary details in regard to this grant should be prepared by the Commissary General: in the event of the number of the several ranks of Commissariat Officers being the same as approved for the previous year, it would be unnecessary to furnish any details, the numbers and the aggregate amount of pay to be provided would be sufficient: in the case of any increase to, or reduction of, the numbers, or amount sanctioned in the previous year, full explanation should be afforded.

Cost of Subordinate Establishments.

263. The amount to be provided for the Subordinate Establishments should be shown under Ranges, and a comparison should be made with the grant of the previous year, and explanations of any cause of increase should be given.

A form submitted for ascertaining cost of rations.

264. The sum required for the provisions of Europeans should be based upon the actual rates paid to the Contractors for the rations to be supplied: the Commissariat Officer of each Range, or Station, should prepare a Statement showing the probable strength to be maintained during the ensuing year, and he should carefully calculate the entire cost of one ration per man per annum: we submit, for universal adoption throughout India, a Return of this nature, Appendix No. 5, which will enable the Commissary General to see what is the relative comparative cost, per ration, at every principal Military Station in the Empire.

The Commissary General should furnish necessary details.

265. In regard to the other items in this grant, the Commissary General should furnish whatever Returns or Statements the Accountant General may require, but they should, as far as possible, be limited to Returns of a general nature, and should not descend into those minute par-

ticulars which have hitherto been furnished: the Commissary General would, of course, obtain from the Officers under his orders such detail information as he may consider necessary, and that Officer would, after revising and correcting these Returns, compile them into a General Statement: it should be, however, distinctly understood that the Accountant General should be allowed access to all Returns, Books, orders or other papers to which he may wish to make reference in the progress of his examination of the Estimates: it would moreover be very desirable were the Accountant General to communicate personally with the Commissary General on any point requiring explanation.

The Accountant General may inspect Books, &c., kept by the Commissary General.

GRANT 5.—STUD AND REMOUNT ESTABLISHMENTS.

266. We propose that the Deputy Superintendents in charge of Stud Depôts should furnish their detailed Estimates to the Superintendent of Studs, who should examine, revise, and correct them; he should also prepare a General Statement of the estimated expenses under each of the items particularized in the grant: it would not be necessary to give greater detail than is shown in the Budget Estimate: the General Statement might be supported, if necessary, by the original Estimates furnished by the Deputy Superintendents.

Grant 5.—The Superintendent of Studs should furnish a general Estimate.

GRANT 6.—CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.

267. The Estimate for this Service should be prepared by the Agent of Clothing; it should be limited to the sum required for expenditure in this country: the Return in regard to the quantity and estimated value of materials to be obtained from England will be dealt with by the Accountant General in the usual manner

Grant 6.—Should be prepared by Clothing Agent.

GRANT 7.—BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.

268. The Barrack Department is at present under the immediate directions of the Quarter Master General: upon that Officer should, so long as the present arrangements exist, devolve the duty of preparing the Estimate for this Service. As all purchases for Barrack stores and supplies are made by the Commissariat Officers, the Estimates for these must be prepared by the Barrack Master and Commissariat Officer jointly, the one furnishing the list of articles required, and the other the estimated cost: these Returns,

Grant 7.—The Quarter Master General should furnish the Estimate for this Service,

the details being supplied by the Barrack Master and Commissariat Officer.

when complete, should be transmitted to the Quarter Master General for examination, revision, and compilation. It will be observed that under this grant we have included the "Purchase of Barrack Bedding:" we are aware that this has always been considered as a Commissariat supply, and that the issues are made by Officers of that Department: with this arrangement we do not wish to interfere: it appears to us that all expenses connected with the *logement* of the Troops should be brought together under one grant; the present grant for the Barrack Department already includes the cost of charpoys and all articles of Barrack furniture.

Barrack Bedding is included in the grant.

GRANT 8.—ADMINISTRATION OF MARTIAL LAW.

Grant 8.—Should be prepared by the Accountant General.

269. This grant will be prepared by the Accountant General. We have considered it desirable to group together, under a separate grant, all the expenses connected with this Service: hitherto the pay of the Judge Advocate General, the Deputies, and other Officers have been included under General Staff.

Prison Fund.

270. We have not made any provision for the subsistence of men in Military prisons or cells; the system at present prevailing in the Indian Army is to pay over to the "Prison Fund" all mulct pay, whether arising from men being in prison or under stoppage by sentence of Court Martial: the fixed and approved charges on account of each prisoner is deducted from the Fund, and the balance is paid over to the Paymaster, who either includes the sum in his Pay List to the credit of Government, or hands it over to the Circle Paymaster, who pays it into the local Treasury.

The gross amount of prison expenses should be provided in the Budget Estimate.

271. This is the only instance in which the entire transaction does not appear in the Estimates and Accounts. We admit that, so far as we can learn, the present system works well; but it may be for consideration whether, at some future period, the gross amount required for prison expenses should not be included under this grant, and the whole amount stopped from the men credited to Government: in the meantime we have introduced on the Budget Estimate a Memorandum in explanation of the manner in which funds are obtained to meet the prison expenses.

GRANT 9.—MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES.

Grant 9.—How to be prepared.

272. The grant for this Service has hitherto, in Bengal, been made up by the Examiner of Medical Accounts, an Offi-

cer who is nominally under the directions of the Controller. In Madras and Bombay the Estimate for Medical Services is prepared and submitted by the Principal Inspector General, who, at Madras, furnishes copies of all the details upon which his calculations have been based; this is unnecessary. We would propose that, so far as the supplies are concerned, the Principal Inspector General should obtain from the Deputy Inspectors General of Circles the estimated cost of the diets, &c., in the several hospitals in their district; this information should be compiled into a Tabular Statement in the Central Medical Office, and furnished to the Accountant General, who should, as in the case of the Commissariat, have access to any Statements or Books that may be kept in the Office of the Principal Inspector General.

The Inspector General, British Establishment, may send separate Estimate.

273. If more convenient, there is no objection to the Inspector General of the British Medical Establishment furnishing the Estimate for that Service direct to the Accountant General.

Grant 10.—Ordnance Establishments, Stores, and Camp Equipage.

Grant 10.—The Inspector General of Ordnance should furnish the Estimate for this Grant.

274. The Inspector General of Ordnance is the Head of this Department; he should be responsible for the compilation of this grant: the Estimates of the Officers in charge of the Manufacturing Establishments should be referred to him, and he would make such alterations as he might consider necessary.

A list of Stores to be purchased should be furnished:

275. A list of such stores as it is intended to purchase during the year should be furnished to the Accountant General; it would be sufficient to show the gross number or quantity of each article of store that may be required for each Presidency, and not under Stations: the Returns now furnished, showing the probable issues from stock, should be discontinued.

that for Stock issues to be discontinued.

Accountant General to have access to Books, &c.

276. As in the case of the Commissariat and Medical Departments, the Books and Records of the Inspector General of Ordnance would, so far as they relate to the preparation of the Estimates, be open to the inspection of the Accountant General.

Grant 11.—Ecclesiastical.

Grant 11.

277. This grant will be prepared by the Accountant General.

GRANT 12.—EDUCATIONAL.

Grant 12.

278. The Principal of the Lawrence Military Asylum will furnish the Accountant General with an Estimate of the expenses of that Establishment.

The Accountant General will complete the remaining portion of the grant.

GRANT 13.—SURVEYS, TOPOGRAPHICAL AND TRIGONOMETRICAL.

Grant 13.

279. The necessary information for this grant will be furnished by the Surveyor General.

This service should be provided on Civil Estimates.

280. We understand that the Government has under consideration the expediency of providing for this Service in the Civil Estimates: we are of opinion that this course should be followed, particularly as the pay of the Surveyor General is already provided for as a Civil charge.

GRANT 14.—SEA TRANSPORT CHARGES.

Grant 14.

281. This grant should be prepared by the Accountant General in communication with the Quarter Master General.

GRANT 15.—MISCELLANEOUS.

Grant 15.

282. The Accountant General would prepare this grant; he would obtain such information as he may require from the Heads of Departments.

GRANT 16.—VOLUNTEER CORPS.

Grant 16.—Expenses of Volunteers provided for as Auxiliary Forces.

283. The amount that will be included in this grant will at present be inconsiderable: it is not improbable that, in a few years, the grant may extend to a large amount: be this as it may, we have considered it desirable to show the expense separately, as it appertains neither to the European or Native Army: we have treated it as an Auxiliary Force, and have therefore placed it after the grants for the Regular Army.

284. The Accountant General will compile this grant from the orders that he may, from time to time, receive from Government.

GRANTS 17 TO 21.—NON-EFFECTIVE SERVICES.

Grants 17 *to* 21.—Should be compiled from the Pension Registers.

285. These will be compiled by the Accountant General, and, as far as possible, from the Pension Registers: it will not be necessary to furnish the names of each Pensioner: if they be grouped together in classes, it will be sufficient; neither will it be necessary to show the amount payable at each Station.

HYDERABAD CONTINGENT.

286. We have prepared a separate Statement, showing the gross amounts included under the several grants on account of this Service: this will facilitate the adjustment that may hereafter take place in regard to the cost of this Contingent.

Separate Statement for Hyderabad Contingent.

RECEIPTS AND RECOVERIES.

287. This Statement will be prepared by the Accountant General, from information furnished to him by the several Departments: We do not advise any deviation from the existing practice of paying all receipts into the General Treasury, and of providing for the gross expenditure on account of the various Services. Under all the circumstances, we consider that this is the soundest principle, and one less likely to lead to an embarrassment of Accounts than if the plan pursued in the War Office Estimates at Home in regard to deductions for Commissariat supplies and Hospital stoppages were followed, which is to deduct the estimated amount of the credits from the vote. The Accountant General expressed himself much in favor of the English system, and suggested, at least in regard to Commissariat supplies, that the deduction should be made from the grant of the sum that will be recovered from the Troops for Malt Liquor and Spirits issued to them: he stated that in regard to Malt Liquor, a contract is made for a certain number of Hogsheads to be supplied at each Presidency, and that a fixed quantity is allowed to be issued to the men on payment of about half cost price: provision is made in the Estimate for the entire cost, and the amount realized from the Troops is repaid to the Treasury. As before observed, we incline to the Indian practice rather than to that observed in the English War Office Estimates; amongst other objections to the English practice there are two, which to our minds are conclusive; it may happen (and it frequently does happen) that the expected receipts are not forthcoming, within the period of the financial year, to meet the expenditure that has been incurred, thus rendering it necessary to obtain a special grant to meet the deficiency; or, it may happen, that credits may be realized beyond the amounts estimated, in which case, the Head of the Department would have at his control a sum beyond that sanctioned by the Government.

Gross receipts should be paid into the Treasury:

the English system should not be followed:

deductions for Commissariat supplies should be paid at Treasury:

objections to War Office system.

288. It must, however, be understood that we do not consider it necessary that each separate sum received for this, or any other Service that has eventually to be credited to the Government, should be paid direct into the local Treasuries: the Books of the Accountant General will be arranged in such a manner that a periodical adjustment, a

The receipts would be adjusted by Book entries.

mere paper transaction, say every three months, will be all that is necessary.

The net cost of the Military Services is shown on the Budget Estimate.

289. In order that it may be seen what is the gross and what is the net estimated cost of the Army serving in India, we have, in the first Abstract of the Military Budget Estimate of India, shown, Presidency by Presidency, the gross estimated expenditure, comparing that amount with the grants of the previous year; in the second Abstract we have shown also under each Presidency, the total gross estimate, the approximate amount of receipts and recoveries, and the *net* estimated expenditure: the detail of the items under which the credits will be realized will be found in the Estimate for each Presidency.

The form proposed will obviate delays complained of.

290. If this form of Estimate be approved, and prepared in the manner in which we have thus briefly sketched out, we have no hesitation in stating that the delay complained of by the Financial Department will be obviated, and the vast detail now prepared, as stated in para. 62, will be quite unnecessary.

The Estimate does not cover unauthorized charges.

291. We would here state that in imposing upon Heads of Departments more responsibility than they now possess in regard to their Budget Estimates, it must be distinctly understood that they should be prohibited from introducing any new appointments, not previously sanctioned, into their Annual Estimates. Any lists or documents furnished to the Controllers should specify the authority under which the several Officers and others introduced for the first time are employed. It should also be understood that the general approbation of any Estimate is by no means to be taken as giving a sanction to any new appointment, or extra allowances that may be therein introduced, unless the same have previously been approved by the proper Authorities; nor is such general approval to authorize the payment in regard to stores or supplies of the exact prices specified therein, unless a contract or agreement has already been entered into.

Only approved Items should be admitted into the Budget.

II.—Control of Expenditure.

The functions of the Controller limited by recent orders.

292. The control of Military expenditure is vested in the Controllers: it would, however, appear from the instructions issued to those Officers since the appointment of the Accountant General that it is the intention of the Government to limit their functions; we quote the following passage from the instructions alluded to, dated 1st April 1864:—

Section II, *para.* 8.—"All transactions affecting Mili-
"tary expenditure are subject to the cognizance of the Con-
"trollers of Military Accounts, in the Presidency concerned.
"It will also be the duty of the Controllers to bring to the

"notice of the Military Department of the Government of "India, Account Branch, every transaction affecting their "special duties, and to furnish the Officer in charge of that "branch with the fullest information bearing thereon."

The duties of the Accountant General and the Controller have by these orders, been merged.

293. This simply transfers the responsibilities of the Controller to the Accountant General, who in fact becomes the Controller General, and thus the duties of these two Offices in Bengal become merged; this we assume was the ultimate intention of Government, guided doubtless by the perusal of the instructions to the Accountant General of the War Office at Home:—that Officer is enjoined to "exercise an effective "general control over the expenditure for Army ..... Ser-"vices, taking care that the duties of the local Controllers "of Expenditure are carefully and properly discharged." By "local Controllers" is meant the Senior Commissariat Officer at each Station, who, in addition to his ordinary duties, is specially appointed "Controller of Army Expenditure."

All letters should be addressed to the Accountant General.

294. If, as we recommend, the Office of Controller in the Presidency of Bengal be merged into that of the Accountant General, no inconvenience would be experienced: all letters should be addressed to the Accountant General, and such as could be acted upon by the Deputy or Assistant Accountant General should be at once referred to them. We shall, before we close this Report, suggest a course by which this arrangement might be much facilitated. All questions requiring the directions of the Accountant General would be sent to him in original, and he would record his orders on the documents submitted to him.

Control by the Military Account Department,

295. The question arises as to the extent of the control over the expenditure that should be exercised by the Military Account Department: the existing rules, as prescribed in Articles I to IV, Section II of the Instructions, dated 1st April 1864, appear to be sufficiently explicit.

and by the Financial Department.

296. The next question is, whether any, and if any, what control should be exercised by the Financial Department over Military expenditure: the Accountant General should, we would propose, have the power of authorizing under existing Rules the payment of all Military allowances, and he will examine the Accounts rendered for the same: there should, however, be a clear understanding that no general or important alteration whereby increased allowances are given, or increased expense incurred, should be made by him unless the sanction of the Financial Department shall have been obtained through the intervention of the Secretary to Government, Military Department.

The expenditure at Home is controlled by the Treasury,

297. If the Military Accounts in this country are to be conducted on the English system, it will become necessary, with the view of controlling the powers of the Accountant General, that the Financial Department should be referred to in such cases as are referred to the Treasury by the Military Authorities at Home: these are principally the following:—

and the sanction of that Department obtained on certain occasions:

I.—Any proposition for a rate of pay of a new appointment, or further increase of any existing salary.

II.—Any grant of a special gratuity or donation or any pension or superannuation.

III.—Any staff or other appointment, after the Estimates of the year are approved, for any increased pay or allowances to Officers not previously sanctioned.

IV.—All proposed alterations in existing orders affecting the pay or allowances of Officers or men to be submitted for directions.

the same course should be followed in India,

298. We are of opinion that the control of an independent Department is necessary; the great object of referring questions relating to the pay of the various Departments to one central controlling power is, that something like uniformity in the rates of remuneration is observed. We would instance the remuneration granted by the Military Authorities to the Soldier Clerks in the Office of the Deputy Adjutant General of Artillery; the pay to these enlisted men ranges from, including extra allowance, Rs. 1,800 per annum for the *seventh* Clerk, who is a Gunner, to Rs. 5,600 per annum to the first Clerk, who is a Quarter Master Sergeant,—a rate of pay much in excess of that granted to Commissioned Officers of the junior ranks.

as the Military Department may grant salaries in amount beyond those usually approved.

III.—Examination of Cash Accounts.

Disbursers have to render their Accounts through these Paymasters of Circles:

299. Before we enter on this subject, we will consider through what agency the expenditure for Army Services should be recorded: at present the disbursers have to render their Accounts to intermediate Officers—the Circle Paymasters,—the Accounts of these Officers only appear on the Books; but as these Books for the year 1861-62 are only just completed, it is not possible, from the official records in the Military Accountant's Office, to ascertain what amount is due by any one of these Officers, unless a reference is made to the Account Current of the Officer himself; moreover, it may happen that a Regimental Paymaster, or other disbursing Officer, may be considerably in debt to the public; the transaction would not, however, appear in the Books of the Department (even were they posted to date)

no Account is kept with Regimental Paymasters.

but would merely be shown in the Inefficient Balance of the Circle Paymaster: indeed, it may further happen that some Regimental Paymaster may have outstanding transactions with one or more of the Circle Paymasters at the same time.

and it cannot be ascertained what amount is due by them.

300. There are six Paymasters of Circles throughout the Bengal Presidency, so that every Paymaster of Her Majesty's British Regiments, the Officers Commanding Batteries of Artillery, and Officers Commanding Native Regiments, are compelled to send their Estimates and Pay Lists to one or other of these Paymasters, frequently many hundred miles away from the Station at which the Regiment is located: a great deal of time is consumed, and extra correspondence is caused by this arrangement, and so far as we can ascertain, there is no compensating advantage obtained for the very heavy cost of the present system. We have already alluded in para. 84 to the inconvenience and increased work which the present system of paying the Artillery occasions.

Extra correspondence is occasioned by present system:

inconvenience as regards Artillery.

301. In regard to British Regiments serving in the Colonies, each Paymaster of Infantry, and Officers Commanding Batteries of Artillery, are in *direct* account with the Accountant General of the War Office; it is quite immaterial whether the Regiment be stationed at Malta, or New Zealand, in the West Indies, or in China; the Pay Lists are rendered, with the greatest regularity, without the intervention of any intermediate aid. The system has been in operation for time immemorial, and a reference to any Regimental Paymaster would prove how little difficulty he experiences in adjusting his Accounts, although far removed from the Head Quarter Account Office.

Regiments on the British Establishment render their Accounts direct to the War Office.

302. The experiment has been partially tried in this Presidency, we say partially, because the Regimental Paymaster, although his Pay List is examined by the Pay Examiner direct, has to render his Estimates, and obtain his advances of cash, from the Presidency Paymaster, and to that Officer he is a Sub-Accountant, there being no separate record of his transactions in the Books of the Military Accountant. The experiment in regard to the direct transmission of the Pay Lists has, so we are informed, answered in every respect.

The Pay Lists of British Regiments serving in the Presidency Circle are sent direct to Pay Examiner.

303. We would suggest, therefore, that Paymasters of British Regiments, Officers Commanding Batteries of Artillery, and Officers Commanding Native Regiments, be eventually made *direct* Accountants, and that they should transmit their Pay Lists, at the end of each month, without the intervention of the Circle Paymasters, *direct* to the Accountant General.

The system should be extended.

Regiments should be mustered on the *last* day of month.

304. It will facilitate this arrangement if all Regiments serving India be mustered on the *last* day of the month, instead of on the *first* day; this is done in all Regiments serving on the British Establishment: the muster should be made by the Paymaster of the Regiment.

Suggestion as to the mode of making advances to Regiments.

British Regiments.

305. The course we would suggest in regard to supplying the Regiments or Batteries with funds is as follows:—the Paymaster, in the case of British Regiments of Infantry and Cavalry, and the Officer Commanding, in respect to Batteries of Artillery and Native Regiments, should prepare Estimates of the probable amount required for the ensuing month's payments; this should be approved by the Officers Commanding Regiments of Cavalry and Infantry, and by the Senior Officer at the Station in regard to Artillery and Native Regiments: an Abstract of the *approved* Estimate should be sent by the "approving" Officer to the Treasury from which the money is to be issued: the original Estimate should be returned to the Paymaster or other disbursing Officer, and by him at once transmitted to the Accountant General, Military Department, Calcutta, for the Bengal Presidency, and to the Heads of the Military Account Department of Madras and Bombay.

Native Regiments.

306. The payment to the disbursing Officer of Native Regiments should be on the last day of the month, and should not exceed the total amount of the Estimate; the sum that should be issued would be the exact amount of the Pay List, which document should be at once forwarded to the Accountant General; in the event of the Treasury being closed, as suggested in our Report on the Civil Accounts, on the last day of the month, the Officer Commanding should obtain the necessary advance of cash on the day previously.

Treasury Officers should be furnished with a general authority in regard to advances for Regimental Services.

307. The Officer in charge of the Treasuries from which these Regimental advances are to be made should, at the commencement of each year, be furnished, through the Deputy Auditor and Accountant General of the Presidency or Province, with general instructions or permanent orders as to the gross amount to be issued monthly to each Regiment or Battery, it being understood that no issue should be made unless on an Abstract of the Monthly Estimate, and that in all cases the check or order on the Treasury should, in the case of Regimental Paymasters, be countersigned by the Officer Commanding the Regiment.

Limited duties of Circle Paymasters.

308. We will now consider what duties would devolve upon Circle Paymasters were our suggestions in regard to the

Regimental Accounts adopted. We have drawn attention to the inconvenience and delay that takes place by the Circle Paymasters, although far removed from certain Stations, having to issue and adjust all claims for pay of Commissariat and other Staff and Departmental Offices: we would suggest that, at least so far as the pay of Commissariat Establishments is concerned, that all payments should be made by the Commissariat Officers, and included by them in their Monthly Cash Accounts.

Commissariat Officers should pay their own Establishments

309. As we purpose making a separate suggestion in regard to the payments made by the Presidency Paymaster, we will limit our observations to the duties of Paymasters of Circles.

Presidency Paymaster.

310. On reference to para. 77, it will be seen, after excluding payments on account of European and Native Troops, that the following average number of payments for Miscellaneous Military Services are made by each Paymaster in each month :—

Number of separate payments per month in certain Circles.

Allahabad.	Lucknow.	Meerut.	Lahore.	Trans-Ravee.
327	332	652	274	242

those numbers would be reduced by the payments on account of Commissariat Establishments at the several Stations in each Circle.

311. The question arises whether the duty performed by the Paymasters in charge of the undermentioned Circles justifies the expense incurred, which on reference to Appendix No. 2 will be found to be as under :—

Number after deducting the payments to British Regiments.

			Rs.
Lucknow	...	...	28,040
Lahore ...	...	...	24,680
Trans-Ravee	...	..	26,480
		Rs.	79,200

312. For this amount an average, after excluding the payments appertaining to British Regiments, of 12,700 payments per annum will be made by the three Paymasters, or at the rate of Rs. 6·2 for each payment.

Average cost for each payment.

313. It must be borne in mind that whatever may be the extent of the examination, by the Circle Paymasters, of the vouchers submitted to them, it is nearly useless, as the work has to be gone over again when the vouchers reach the Office of the Pay Examiner, Calcutta.

The examination of the Vouchers of the Circle Paymaster is nearly useless.

Number of Commissariat Disbursing Officers and Treasuries in certain of the Pay Circles

314. The question naturally suggests itself as to the course that would be adopted in making the payments were Circle Paymasters discontinued: in answer to this, we would observe that in each of the Circles above named there are the following number of Commissariat Officers, who are direct Accountants to the Accountant General, and there are moreover the following number of separate Treasuries in each of these Circles:—

	No. of Commissariat Disbursing Officers.	No. of Separate Treasuries.
Lucknow	3	11
Lahore...	4	12
Trans-Ravee	2	12

The payments might be made by the above.

315. By distributing the number of miscellaneous Military payments amongst the Commissariat Officers and Civil Treasurers a very few payments would devolve upon each: we would propose that at those Stations where there are Commissariat Disbursing Offices, that the payments, above alluded to, be made by them, and at those Stations where there is no Commissariat Officer in charge, the payments should be made direct from the Civil Treasury; both the Commissariat and the Treasury Officer should be considered as Bankers in regard to these transactions, they, whenever practicable, should pay on permanent or standing orders, and it should be distinctly understood that their responsibility would be limited to issuing, upon a requisition or order from whomever the Accountant General may authorize for that purpose, the sums necessary for the payment of staff pay and other charges.

Whatever changes are made should be accomplished gradually.

316. The payments in the Allahabad and Meerut Circles are more numerous than those before mentioned; we would, however, suggest the same course should eventually be adopted at each Circle. Without making any precipitate change throughout the country, we would suggest that, as vacancies occur in the several Circles, the appointment of Paymaster be abolished, and that the Clerks, or such of them as might be absolutely required, should, as a temporary arrangement, be transferred to the Commissariat or Treasury Offices. We are aware that it is quite contrary to precedent to keep up Offices that are not wanted for the sake of existing incumbents, but in this case it would be advisable, if any change is to be made, to proceed cautiously, so that the Officers concerned and the Central Office of Account might be prepared to meet the new system. We observe that orders have recently been issued to the Madras Government in regard to the reduction from ten to six District Paymasters: we have not had an opportunity of witnessing the

Reduction in Madras of the number of Pay Circles.

working of the present system of Military Accounts either in Madras or Bombay, but we do not hesitate to recommend for those Presidencies the same system as is proposed for Bengal.

317. In regard to Presidency Paymasters, we would propose that their duties be administered by the Accountant General in Bengal, and by the Controllers at Madras and Bombay.

The duties of the Presidency Paymasters should be performed in the Head Quarter Account Office

318. We have already alluded to the fact, that so far as the Presidency Paymaster of Calcutta is concerned, the greater part of the work performed by him is done twice over in the *same building;* we would propose that it should be done once only, and in the following manner:—

At Calcutta the work done by the Paymaster is done twice over.

319. The Accountant General should have an Account opened in his name at the Bank of Bengal: this Account should be credited by weekly issues from the General Revenue Account, on requisitions signed by the Accountant General, Military Department, and approved by the Accountant General to the Government of India.

The Accountant General should open an Account with the Bank of Bengal.

320. All claims now sent to the Presidency Paymaster for payment should be sent direct to the Accountant General, and there would be no objection to lodge them in his Office two days before the end of the month.

The claims should be sent to the Accountant General direct

321. Heads of Departments should prepare, on printed forms, a claim for every person employed in such Department during the month: separate bills for the superior Officers will not be required.

on printed forms

322. The claims will be referred to the Pay Examiner, who should, after satisfying himself of their correctness, write at the foot of the claims, "ALLOWED FOR THE SUM OF Rs.————————," and sign his name or initials: the Examiner should also write in red ink in the right-hand corner of the claim at the top the sub-head of the grant to which the amount is chargeable. The enfacement of claims should be discontinued: the claims that have been examined and allowed during the day should, at a certain fixed hour, be submitted to the Deputy or to the Assistant Accountant General, and one or the other of these Officers should initial the claim, and see that it is marked to the correct head of Service. The claims should then be sent to the Book-keeping Branch for entry in the Registers of claims; there should be two of these; one for claims payable by the Bank and orders on the Mofussil Treasuries jointly and the other for payments ordered to be made solely

Detail of the proceedings in regard to the record in the Accountant General's Department.

from Mofussil Treasuries; see Appendices No. 12 & 13. In regard to Register No. 1 the following course should be observed: the claims having been entered in the Register, they should be handed over to another Clerk to prepare the list for transmission to the Bank, and to write the letter of advice to the claimant; when the bills are entered, the total of the Register would be made, and it should agree with the total of the list for the Bank; the list should be then closed, and it should be examined, as also should the letters of advice that are attached to each bill, by the Principal Book-keeper or the Assistant Book-keeper, who would then take the original claims, the Bank list, and the letters of advice to the Deputy or the Assistant Accountant General who signed the original bills; he should then compare the amounts with the letters of advice, and if it be correct he should sign them.

List of Orders on the Bank

323. The list for the Bank should be signed by the before mentioned Officer and approved by the Accountant General; in the absence of the latter Officer, it should be signed by the Assistant Accountant General and approved by the Deputy.

Letters of Advice.

324. The letters of advice should, as a rule, be sent to the claimants through the Post, or by Peons to be specially attached to the Office for the purpose. The personal applications of Officers in regard to their claims should be discouraged; they should understand that it is their duty to prefer them as promptly as possible, and that due time must elapse for their examination and preparation for payment.

Register of claims to be paid by Mofussil Treasuries.

325. In regard to the claims to be entered in Register No. 2, the same course should be observed up to, and including the entry in, the Register; no list would be required, but a letter of advice should be sent to the Officer in charge of the Treasury upon which the claim is made payable, and an order of payment should be forwarded to the claimant.

The Establishment of Presidency Paymasters would be available for general duties.

326. The claims for Pensions, alluded to in para. 87, should be paid by the Paymaster of Invalids, Calcutta, whose present duties, during the greater part of the year, are by no means onerous. Were this proposition carried out, the services of the Presidency Paymaster, his Assistant, and that of the forty-seven Clerks would, so far as Bengal is concerned, be available for general duties, as three or four intelligent Clerks would be all that would be required in regard to the duties connected with the Registers of claims and letters of advice.

327. It appears to us that the Accounts that would eventually be rendered on account of Military Expenditure would be as under:— Number of Disbursing Officers that will eventually render separate Accounts.

Paymasters of British Regiments	35
Ditto Cavalry ditto	7
Officers Commanding Batteries of Artillery... ...	54
Officers Commanding Native Regiments :—	
Infantry	72
Cavalry	33
Commissariat Officers	28
Stud Officers	8
Pension Paymasters	3
Officers in charge of Manufacturing Establishments, say	5
Paymaster of Invalids	1
Paymaster of Chinsurah Depôt	1
	247

328. As before observed, whatever changes are approved should be introduced gradually, and it would perhaps be sufficient, during the present year, to authorize all Paymasters of Regiments and Officers Commanding Batteries of Artillery to obtain their advances direct from the Treasury and to render their Pay Lists direct to the Accountant General in Bengal, and to the Controllers at Madras and Bombay. Regiments of Cavalry and Infantry and Batteries of Artillery to render Pay Lists direct to Accountant General;

329. When the new system is in thorough working order, both as regards the Treasury and the Accountant General's Office, it may be extended to Officers Commanding Native Regiments, and eventually the intervention of Circle Paymasters may, as proposed, be entirely discontinued. to be extended to Native Troops, and eventually Circle Paymaster may be discontinued.

330. The payments to be made by the Treasury Officers would be included in the monthly claim to be made through the Deputy Auditor and Accountant General of the several Presidencies or Provinces. Payments by Treasury Officers.

331. The Pay Lists for Regimental Services should be examined, so far as the disbursements are concerned, in the same manner as at present. With the view of facilitating the examination, we have prepared a new form of Pay List for Infantry, (Appendix No. 9), and, if it be approved, it will serve as a model for the Artillery and Cavalry. We have arranged the Account, so that the Paymaster, entering in their proper place the amount of his disbursements "compiles" or classifies his own Account, and the interven- New form of Pay List submitted;

tion of a separate "Compilation" Establishment will be no longer necessary.

how to be examined.

332. The Examiner will check all items on the debit side of the Account, excepting the Drafts drawn on the Treasuries; these will be examined by the principal Book-keeper: the Examiner will therefore, so soon as he has finished his audit, transfer the Pay Lists to the Book-keeping Branch where the expenditure will be recorded against the grants, the Treasury Drafts checked, and other necessary action taken.

The Examiner should keep no Books of record.

333. It should be distinctly ordered that the Examiner should not keep any Books beyond those that are absolutely necessary to facilitate the examination of the Accounts; all Books of record will be kept by the Principal Book-keeper, to whom reference must be made in regard to any information that may be required with respect to the amount to the debit of personal Accounts, or the sum that may have been recorded under any item of the several grants.

New form of Disbursement List for Circle Paymasters;

334. So long as Circle Paymasters are continued, they should send their lists of disbursements, addressed to the Accountant General, on the form proposed in Appendix No. 10: these lists and the vouchers should be at once handed over to the Examiners, who would, after each voucher has been duly examined, enter the sub-head of the Budget grant in the column left for that purpose. The Chief Examiner of each Circle would compile, from the weekly lists, the monthly totals under Budget heads, and, at the end of the month, the Account Current should be also examined by him, so far as miscellaneous receipts are concerned. The Account Current should then be sent to the Book-keeper, with the Statement of classified expenditure, and he would check the cash obtained from the several Treasuries, and pass the miscellaneous receipts, expenditure, and other transactions, through the Abstract Books of Accounts.

Account Current;

how to be dealt with.

Commissariat Accounts;

335. The examination of the Accounts of Commissariat Officers should be conducted, under the directions of the Accountant General, by the Examiner of Commissariat Accounts, who should be responsible for the correctness, not only of the disbursements, but for the receipts also. Lists of disbursements should be forwarded on a form similar to that given in Appendix No. 11, and the compilation under the items of the Budget Estimate should be entrusted to the Examiner of the Account. The Commissariat Examiner should examine and enter, on the same

all vouchers to be compiled into one Statement:

Statement as that upon which the items chargeable to the grant for Commissariat are included, all vouchers for expenditure on account of Medical, Ordnance, Barrack, or any other Service that may appear, under proper sanction, in the disbursement lists of Commissariat Officers. In regard to claims for Ordnance or other stores purchased for stock, the certificate of the Examiner of Store Accounts must be obtained to each voucher in confirmation of the stores having been duly accounted for by the receiving Officer.

claims for stores purchased should be referred to the Examiner of Store Accounts.

336 It will be unnecessary for the Commissariat Examiner to furnish the Examiner of Store Accounts with Periodical Statements in regard to the expenditure under the sub-heads of the grants for Ordnance or Barrack Services. If information of this description be required for the purpose of enabling the Examiner of Store Accounts to complete his statistical records, in regard to either of these Departments, it should be obtained, at the end of the year, from the Book-keeper, if he can furnish it, and, if it be absolutely required it must be obtained direct from the Accounts of the Disbursing Officers.

He should be furnished with the amount expended by the Book-keeper if necessary.

337. The Examiner of Commissariat Accounts will continue to examine the Accounts of the Stud Officers, which must be compiled under the sub-heads of the Budget grant for Stud Services.

Commissariat Examiner to examine Stud Accounts.

338. The Examiner of Commissariat Accounts should not keep any Books or Statements in regard to the record of the expenditure under heads of Service; his functions should be limited to the examination and compilation of the vouchers; the responsibility of recording the results of these transactions will devolve upon the principal Book-keeper, from whom alone all information in regard to the amount expended under any grant, or item thereof, should be ascertained; hence the necessity of a prompt audit and a speedy record of the transactions of Disbursing Officers. The examination of the Commissariat Store Accounts are, as previously observed, so mixed up with the cash transactions of the Disbursing Officers, that to separate them would cause additional work; we propose, therefore, not to disturb the present system, and we consider that the Examiner of Commissariat Accounts should be held responsible for the audit of both Cash and Store Accounts of the Commissariat Officers.

The Commissariat Examiner should examine Cash and Store Accounts; he should not keep any record of the expenditure.

Annual Statement of stock should be prepared.

339. The detail examination of Store Accounts should be conducted as at present; an Annual Statement of the quantities of the several articles remaining in store at the end of each year should be shown in a General Statement, and the total value ascertained: it would be unnecessary to show the value of the stock remaining at each Station.

Pension Accounts.

340. Pension Accounts might be examined as at present; there is, however, no necessity for Paymasters of Pensioners to send separate Returns for each description of Pension paid; they should be classed as now, but a general list showing the total payments for each class would be sufficient, and one certificate for the whole payments each month is all that is required. The lists of payments and all Returns should be on foolscap paper.

The Register of Pensioners should be kept by Pay Examiner.

341. The Register of Pensioners, now kept by the Compiler on behalf of the Controller, should in future be intrusted to the Examiner of Pay and Pensions, who should be held responsible for keeping it posted to date, not only as regards the entry of new Pensioners, but also with reference to casualties; Paymasters should be enjoined to render the Casualty Returns with promptness and regularity.

An important element of Military Accounts

342. Before we proceed to the explanation we have to submit in regard to the record of the expenditure, and the Books that should be kept, we would direct attention to what we consider one of the most important elements in the Military Accounts.

is the mode of adjusting the Cash advances;

343. The funds necessary for carrying on the Military Service throughout the country are, for the most part, furnished from Civil Treasuries: the manner in which Disbursing Officers draw upon these Treasuries has already been described in para. 31. There can be no doubt that unless the Accounts between the Civil and Military Departments, in regard to these transactions, are promptly and regularly adjusted, inextricable confusion will take place, the whole system of Accounts will be compromised, and frauds to a large extent might remain undetected. We have already pointed out in para. 213 how this important duty has been neglected.

this has been neglected;

the arrear should be brought up

344. We would suggest that no time should be lost in making a complete adjustment between the Books of the two Departments, and that the earnest attention of the Military Accountants in the three Presidencies be directed to this important duty.

345. From the commencement of the ensuing year we would suggest the following course, by which we feel assured that the difficulties now experienced would be obviated, and an early adjustment would be effected between the two Departments.

and a new system inaugurated

I.

346. No Draft or Order should be given for any sum under Rs. 100, if the claim can be paid in cash.

II.

347. No Disbursing Officer should, unless there be special reasons to the contrary, have the power to draw any Cheque, Draft, or Order, on any Treasury out of the Presidency or Province in which he is stationed.

III.

348. In those cases where it is necessary to remit money to Stations in other Presidencies or Provinces the amount should be paid to the local Treasury, and an Order should be obtained on the Treasury at which the remittance is to be made, or the original claim should be sent to one of the Military Disbursing Officers, paid by him and included in his Account under the item of the Budget Grant to which the amount might be chargeable.

IV.

349. Officers wishing to remit any portion of their pay to other Stations should be restricted to one Order per month, and no Remittance Order should be issued for less than Rs. 50.

350. These rules, if sanctioned, would considerably reduce the number of Orders now drawn by Disbursing Officers; eventually we do not see any reason why Remittance Drafts should not be obtained solely from the Treasury Officers, and the intervention of the Disbursing Officer of the Military Department discontinued.

This system would reduce the number of Orders.

351. The following arrangements are submitted with the view of obtaining a prompt settlement of the amount drawn by Disbursing Officers on the Civil Treasuries :—

Suggestions for a prompt settlement with the Civil Department.

I.

352. The Deputy Auditor and Accountant General of each Presidency or Province should, so soon as the Monthly Accounts of the several Treasury Officers shall have been received, transmit to the Military Account Department, Bengal, Madras, or Bombay, as the case may be, an Abstract List (see Appendix No. 22) of all advances for Military Services in the previous month; this list should be

supported by copies of the original details furnished by the Officer in charge of each Treasury and by the original Drafts or Orders.

II.

353. The Disbursing Officer should debit himself in his Monthly Account Current, or Pay List, with the amount that he has *drawn* upon the several Civil Treasuries, and he should transmit a list of all the Drafts or Orders drawn by him on the form given in Appendix No. 20.

Process of recording these transactions in the Military Books.

354. The course to be adopted in order to record these transactions in the Books of the Accountant General may be as follows :—

I.

355. The Disbursing Officer will be debited, in the principal Books, with the amount stated by him as having been *drawn* during the month. The aggregate amount *drawn* by Disbursing Officers will be passed to their debit and to the credit of an Account to be opened in the principal Ledger, to be entitled "Advances from Civil Treasuries."

II.

356. The Monthly Lists forwarded by the Deputy Auditor and Accountant Generals of the several Presidencies or Provinces will be examined by the Accountant General, Military Department, so far as Bengal is concerned, with the original Orders, Drafts, &c., forwarded in support of the charge. To facilitate this operation a Register, as per form Appendix No. 21, should be kept, showing the amount that has been drawn from each Civil Treasury.

III.

357. The differences between the amount drawn by Disbursing Officers and that paid by the Civil Treasuries should be explained in detail monthly; a copy of this explanation, which should show all Drafts or outstanding Orders, should be rendered to the Deputy Auditor and Accountant General of each Presidency or Province. (See Appendix No. 23).

IV.

358. In concluding this subject we would suggest that there should be established, under the immediate direction and control of the principal Book-keeper, a section of the Accountant General's Office specially charged with the duty of regulating and adjusting the entire transactions relating to cash advances from the several Treasuries.

359. We may now proceed to consider the next branch of our subject, viz. :—

IV.—RECORD OF EXPENDITURE.

360. The Books which appear to us to be necessary for the purpose of recording the cash transactions of the Military Department are the following :—

Books necessary for recording Military Receipts and Expenditure.

I.—Register of claims, No. 1.—Orders of payment issued at the Presidency.

II.—Register of claims, No. 2.—Orders of payment on Mofussil Treasuries.

III.—Abstract Book of Regimental Pay-Masters' Receipts and Disbursements.

IV.—Abstract Book of Commissariat Officers' Receipts and Disbursements.

V.—Abstract Book of Receipts and Disbursements of Miscellaneous Accountants.

VI.—General Abstract Book.

VII.—Journal.

VIII.—Principal Ledger.—Part I, Part II.

IX.—Receivable Order Book.

X.—Register for the record and adjustment of the advances from Civil Treasuries.

I.—REGISTER OF CLAIMS, NO. 1.—*Orders of payment issued at the Presidency.*

Appendix No. 12.

361. This Book will be required for the registry of orders issued in liquidation of claims passed in the Presidency. The orders will be divided into two classes: 1st, advances to Disbursing Officers; 2nd, final payments; the former may be posted in detail to the debit of the parties in whose favor they may be granted, and the latter should be posted in the Abstract Book to the debit of the Services for which issued. The *gross* amounts will be charged to the personal Account of Disbursing Officers, or to the sub-head of one or other of the Budget grants: the net amount will be passed to the credit of Accounts to be entitled "Orders Payable" and "Advances from Civil Treasuries," the former being analogous to "Bills Payable" in a Merchant's Books: the difference between the gross and net amounts is the deductions, as shown in detail in the Register of claims: the total amount of the deductions, under the several heads of Account, will be passed to the credit of those Accounts at the end of each month.

"Orders Payable" on Bank of Bengal how to be treated;

II.—REGISTER OF CLAIMS, No. 2.—*Orders on Mofussil Treasuries.*

Appendix No. 13.

Orders on Mofussil Treasuries

362. In this Book would be recorded all claims, after they have been examined, which are made wholly payable by orders signed by the Accountant General on Mofussil Treasuries This is also a branch of the business hitherto conducted by the Presidency Paymaster; the course to be followed in regard to the final record is similar to that suggested in regard to Register No. 1. The account to be opened in the Ledger, instead of being styled "Orders Payable," should be denominated "Advances from Civil Treasuries." It must be distinctly understood that these Orders have no connexion with the Drafts or Orders drawn by Disbursing Officers on the Treasuries in question; the Treasury Officers need, however, send to the Civil Department but one general list for all Drafts or Orders discharged during the month: the due appropriation of these Orders to the debit of the Accounts concerned would be conducted in the Office of the Accountant General.

III.—ABSTRACT BOOK OF REGIMENTAL PAYMASTERS' RECEIPTS AND DISBURSEMENTS.

Appendices Nos. 14 *and* 15.

Regimental Accounts to be entered in Abstract Books,

363. This book may be divided into two parts: 1st, Receipts; 2nd, Disbursements.

The total amount of receipts should be posted direct in the Ledger to the debit of the Paymaster, and the aggregate monthly total to the credit of the Accounts concerned; the total amount of the disbursements should be credited to the Paymaster, the aggregate total under each head of Service being posted in the General Abstract Book to the debit of the several detailed heads.

IV. AND V.—COMMISSARIAT AND MISCELLANEOUS ABSTRACT BOOKS.

364. These should be treated as proposed in regard to No. III, and the forms of Appendices 14 and 15, modified as required, will be applicable thereto.

VI.—GENERAL ABSTRACT BOOK.

Appendix No. 16.

and all expenditure brought together in a General Abstract Book

365. In this Book accounts may be opened for every class of payments detailed in the Budget Estimates; the first entries should be those from the Claim Registers Nos. 1 and 2: a total of these should be made, and then

should follow the monthly totals, under each head of Service, of the Abstract Books before mentioned; the aggregate of these amounts may be totalled, and the amount entered in the outer column, and the monthly results should be passed to the Journal and Ledger: to facilitate this operation, a Monthly Abstract Sheet, (Appendix No. 17), containing every head of expenditure, should be filled in, and the Journal posted therefrom; the Ledger being posted direct from the General Abstract Book: the Journal and Ledger should then be checked with each other.

and the results posted to the Journal and Ledger.

VII.—Journal.

Appendix No. 18.

366. As it is proposed to divide the principal Ledger into two volumes, it will be convenient to have separate columns in the Journal, corresponding with the divisions of the Ledger, so as to facilitate the balancing of the Books. To simplify the posting the debit and credit sums should appear on opposite sides of the page: the debit and credit totals should be carried forward throughout the year, so as to check the amount of the postings in the Ledger.

The Journal would have separate columns showing personal and Service Accounts.

367. As the Journal will contain a connected record of the Accounts of the Military Department, an outline of the leading periodical entries which it may be requisite to make is given in the Appendix No. 18. Two objects are in view in giving these details: the first is to give a more comprehensive sketch of the construction of the proposed Accounts than a description of the Books to be kept can convey; the second is, that such details shall serve as a practical illustration of the use of the Journal.

Specimen entries are given in the Appendix.

VIII.—Principal Ledger.

368. To avoid the inconvenience of too bulky a volume, and with due regard to the division of labor, the principal Ledger may be divided into two parts; but the folios should be consecutively numbered throughout to facilitate the references to and from the Journal.

Ledger is divided into two parts;

369. Part I.—The first section of the principal Ledger will contain the whole of the personal Accounts of the Military Department; a separate Account will be opened for every person to whom money may be advanced, or by whom any amount is due; Accounts will be opened for recording the grants; the advances from, and payments into, Civil Treasuries on account of Military Services, money transactions

Part I.—Personal Accounts.

with or on account of other Departments of the Government, Regimental, Circle, and Pension Paymasters, Commissariat Officers, and in fact for every person who may be a debtor or creditor in account with the Military Department. In the event of the personal Accounts being too numerous for entry in the principal Ledger, they may be posted into sub or auxiliary Ledgers, and the Accounts may be arranged in classes, e. g. Deposits, &c.

Part II.—Service or Grant Accounts.

370. PART II.—The second section will be exclusively confined to the several heads of expenditure under the numerous sub-divisions of the Military grants. The several heads should be opened according to the classification of the Budget Estimate: we have, however, in Appendix No. 8, drawn up a list of such detailed headings as should, in our opinion, be kept distinct.

Cross entries should be posted direct from the Journal.

371. The postings to the Ledger would be made in the manner suggested in para. 365; some entries, such, for example, as cross-entries in adjustment of Accounts or correction of errors, must be posted to the Ledger direct from the Journal.

Ledger should be totalled monthly,

372. The Ledger Account should be totalled monthly, and the amount extracted on a trial Balance Sheet; this will exhibit the true, audited, and final expenditure posted against the Budget grants; all other Statements which attempt to show the expenditure must be fallacious, and should at once be discontinued.

and a Monthly Statement should be sent to the Financial Department:

373. A copy of this Monthly Statement and such other Statements as may be required should be sent to the Financial Department. In regard to Madras and Bombay, the Controllers would send a copy of such Monthly Statement, and of such other Returns as may be required, to the Accountant General, Military Department, and all that would then be required, with the view of compiling a general Monthly Statement of Receipts and Expenditure for Military Services for all India, would be to add three columns to the Bengal Statement; the receipts and expenditure of each Presidency would then be shown, and the aggregate charge, under each head of Service, for the whole Empire, would be distinctly represented.

the Accountant General should compile a General Statement for all India.

IX.—RECEIVABLE ORDER BOOK.

Appendix No. 19.

374. Parties who have to make payments to the credit of the Military Department, at the Presidency, should be

furnished, by the Military Account Department, with an order authorizing the Bank to receive the amount thereof.

These should be recorded in the Receivable Order Book, a form for which is shown in Appendix No. 19; the amount of these receipts would be passed by the Bank to the credit of the General Revenue Account of the Civil Department, but it would be necessary for the Bank to furnish the Military Account Department with a list, weekly, of the sums received: the several amounts would be marked off in the Receivable Order Book as paid, and the necessary Journal entry would be founded on the aggregate of the four weekly lists rendered by the Bank.

X.—Register for the Record and Adjustment of Advances from Civil Treasuries.

Appendix No. 21.

375. In this Book will be recorded the particulars of every Draft drawn or Order issued by the several Disbursing Officers upon the Civil Treasuries; the orders will be carefully compared with the Returns furnished by the Deputy Auditor and Accountant General, and the transactions should be adjusted monthly on the Adjustment Sheet prepared for that purpose.

V.—Annual Account of Receipt and Expenditure.

Appendix No. 24.

The principal Books should be kept open for five months after the close of the year.

376. It is, we think, desirable that the principal Books appertaining to each year's Accounts should be kept open for a period not exceeding five months after the close of the year, i. e., the Books for any one year ending 30th April shall not be finally closed later than the 30th September. It is not intended that any payment, although appertaining to the transactions of a former year, shall be recorded as such, if they be made on or after the 1st May; the period of five months will be limited to recording the receipts and payments prior to the 30th April; this period will be sufficient to allow the Accounts of Disbursing Officers belonging to the old year to be reviewed, examined, and recorded in the Books belonging thereto: by the 30th September the Books for the previous year should be finally closed, adjustments made, the balance struck, and the result reported to Government; all transactions after that date, belonging to the past year,

must be recorded as receipts or expenditure of the current year.

The date of payment should regulate the year to which the claims should be charged.

377. No item of receipt or payment included in an Account Current in the new year can be carried to the debit or credit of the prior year's Accounts: the date of payment or of the receipt must regulate the Account to which the transactions are posted.

Annual Balance Sheet.

378. So soon as the Accounts are closed, and the balance struck, a general Balance Sheet should be prepared, showing the net expenditure under each sub-head of the Budget grants.

VI.—Store Accounts.

System of Store Accounts in India and in England.

379. The system of Store Accounts in India is much in advance of that pursued in England; here all stores are reduced to their money value, and the stock on hand, at the end of each year, in the Arsenals, Magazines, and Forts, in the charge of Regiments, or of Barrack Masters, is shown not only in quantities, but in value also. In England and in the Colonies, Officers in charge of stores are debited with them in quantities only; recently, Officers in charge of the Manufacturing Departments have rendered their Store Accounts both in quantities and money value, but the system has not been extended to Officers who are entrusted with the valuable Military stores in the Arsenals, Magazines, or other Military Establishments, and at present the value of the Military equipments in the British Service could not be ascertained without vast labor.

The Indian system too elaborate.

380. The Indian system has perhaps gone a little too far and has attempted too much: the minuteness with which these Accounts are endeavoured to be kept is shown at para. 150: this fine working is not only expensive, but it is fallacious; it involves the Store Department in a mass of minute details in compiling the Accounts, and imposes an unnecessary amount of work in their audit.

Advantages of recording Store Accounts with a money value.

381. By affixing a money value to the stores, the results of the year's transactions as regards purchases, receipts from other sources, and issues can be readily ascertained, and a still greater advantage accrues, as it can be seen at a glance whether the general stock has been increased or diminished during the year: this being so, we think it very desirable that the Store Accounts should continue to be

kept with their money value: we would, however, offer one or two suggestions, by which we are satisfied that the Accounts will be much simplified without in any way destroying their efficiency.

The rate is fixed for seven years.

382. It may be here stated that the money value affixed to the various stores is not the current rate at which those stores could be obtained, but a fixed rate, as shown by the approved Rate Book, and which is revised every seven years.

Class of Store Accounts.

383. The Store Accounts now kept in this country fall within one or the other of the following groups, viz.:—

I.—Stores in charge of Officers having the control of Arsenals, Magazines, or Forts.

II.—Stores in charge of Officers Commanding Regiments of Cavalry or Infantry, or Batteries of Artillery.

III.—Stores in charge of Barrack Masters.

IV.—Stores in charge of Civil Officers.

V.—Stores in charge of Superintendents of the Manufacturing Establishments.

I.—STORES IN CHARGE OF OFFICERS HAVING THE CONTROL OF ARSENALS, &c.

Store Accounts kept in Arsenals, &c.,

384. The Military stores in the Arsenals and Forts may be divided into two classes: 1st, raw materials for the repair of Military equipments; and 2nd, stores, equipments, and munitions in reserve, or to replace the ordinary consumption.

are elaborate.

385. In regard to the first, we find, as already alluded to in para. 150, that elaborate and complicated Statements are furnished by Officers in charge of Arsenals, showing the expenditure both as regards materials and labor on every repair however minute: these Returns might be abolished, and it would be quite sufficient if the Officer in charge of the Arsenals, &c., were to prepare a Monthly Statement showing the quantity of each description of store that had been consumed, leaving to that Officer the responsibility of their due appropriation.

Certain Returns might be abolished.

Monthly Return of stores expended to be posted in the Ledger.

386. The Monthly Return of stores expended would be posted in the Store Ledger to the credit of the Officer in charge.

"Petty Repairs."

387. In regard to the detail Accounts in the Arsenals, there would be no necessity to keep a separate record of the materials consumed or labor expended on the repairs, the

estimated or probable cost of each of which is Rs. 50 or under: the expenditure on these Services might be grouped together under a general head of "Petty Repairs:" the Officer in charge of the Arsenal would be held responsible that the materials issued for these repairs were not in excess of that absolutely required, and that the workmen employed upon the various jobs were requisite for their due performance.

Local audit.

388. With reference to the 2nd point, we have alluded in para. 149 to the great bulk of the Store Ledgers at the principal Arsenals. We think it desirable that the labor in preparing these Books, and the Returns connected therewith, should be reduced, and with this view, we would suggest that as regards the three Arsenals, viz., Fort William, Ferozepore, and Allahabad, and some of the principal Magazines on or near the line of Railway, that the Store Accounts should be examined locally by Officers delegated for that purpose from the Office of the Store Examiner: we have suggested this course in regard to the Store Accounts of the Kidderpore Dockyard, and we feel satisfied that if the system of local audit be extended, a vast saving of work will result.

Saving of labor were local audit established.

389. Were this system adopted it would be no longer necessary for Officers in charge of these Establishments to send to the Examiner of Ordnance Accounts copies of their Day Books or of the Annual Ledger; all that would be required would be a Monthly List of the vouchers of the receipts into, and issues from, the Arsenal or Magazine.

Ledger should be balanced every three months.

390. We would suggest that the Store Ledgers of the Arsenals and principal Magazines be balanced every three months, and that at the termination of the first three—monthly period, the Examining Officer should at once proceed to the first Station on the line of Railway, say Allahabad, and examine the Accounts of that Arsenal; he should take all the vouchers appertaining to the receipts and issues of stores with him, and he should see that the quantities described have been duly posted in the Ledger; that the correct balances have been brought forward from the previous Ledger, and that the balance of the Accounts for the three months examined by him is correctly brought down, and he should be authorized to compare a limited number of the articles actually in store with the Book record.

Duties of local Examiners.

Probably saving of expense.

391. The Accounts of one Station having been examined, and the balance brought down, the Examining Officer should proceed to the next Station, and so on: it may become a ques-

tion whether two Officers would not be required for this duty, but of this there is no doubt, that whether one or two be necessary, the expense of their journey will be far more than covered by the saving that will be effected not only in the reduction of clerical labor at the Arsenals, Magazines, &c., and in the Office of the Examiner, but also in ensuring an independent control over the actual consumption of stores.

The *original* Ledger should be sent to Examiner.

392. After the examination of the last three—monthly period of the year the balance should be at once carried to the Ledger for the new year, which should be prepared in anticipation: the local Auditor should check the balances brought forward therein, and should at once forward to the Examiner the Ledger appertaining to the year just closed.

Duty of the Examiner, Head Quarters.

393. The duty of the Examiner would be confined to affixing a money value to the vouchers alluded to in para. 389 and passing the amount to the debit or credit of the parties concerned: the value of the receipts and issues should be arranged under classes, so that, at the end of the year, there would be no difficulty in ascertaining the total value of the issues to, or receipts from, Batteries of Artillery, Regiments of Cavalry, Infantry, &c., &c.: the net amount of these Statements added to the value of the stores in possession of these Corps at the commencement of the year would give the value of stores in their possession at the end of the year: a revaluation, founded on actual quantities upon revised rates should be made every seven years.

Stores should be inspected and value brought on charge at new rates.

394. The same course might be followed in regard to the valuation of stores in Arsenals, Magazines, &c., and the present period is highly favorable for a general inspection of all stores in charge of these Establishments; a new Rate Book is being prepared by the Ordnance Examiner, and a new nomenclature is being arranged by the Inspecter General of Ordnance; these should both be introduced from the commencement of the ensuing financial year, before which time, it would be very desirable to eliminate from the stores all unserviceable, obsolete, or redundant articles, so that the stores in stock, at the commencement of the year, might represent those actually fit and ready for service: the quantity of each article in store at the several Arsenals, Magazines, &c., should be brought together in a General Statement, and the value, at the new rates, should be ascertained. This should be the foundation of the Accounts, so far as regards their money value, for the ensuing seven years, *i. e.*, until the period arrives for revising the Rate-Book: the value of stores, at the end of each year, would

Mode of dealing with the Accounts at Head Quarters.

be ascertained by adding to the value of the stock, at the commencement of the year, the value of all purchases, stores received from England, returned from Regiments, Civil Officers, &c., and deducting the value of sales, condemnations, and issues to Regiments, &c. It would be unnecessary to put a money value on the transactions between one Arsenal or Magazine or Fort and another.

II.—Stores in charge of Batteries of Artillery and Regiments of Cavalry and Infantry.

Regimental Stores.

395. Half-yearly Returns are now forwarded by each Officer in charge of a Battery of Artillery or of a Regiment of Cavalry or Infantry, European or Native; these Returns show the following particulars, viz :—

Names of Articles.	Equipment.	Balance in Store, 1st May 1864.				During the half-year.		Balance in Store, 1st October 1864.			
		Serviceable.	Repairable.	Unserviceable.	Total.	Received.	Issued.	Serviceable.	Repairable.	Unserviceable.	Total.

Originals and copies of vouchers are forwarded.

396. These Statements are supported by the original vouchers, in regard to the receipts and issues, and by *fair copies*, in extenso, of these documents.

Annual Returns are sufficient.

397. We consider that it would be very desirable to complete the equipment of all Batteries and Regiments to their normal standard, in which case it would be quite sufficient if the Officers Commanding furnished an *annual* instead of a *half-yearly* Statement, the only documents that would be then required in support thereof would be the *original* vouchers, the fair copies being dispensed with.

III.—Stores in charge of Barrack Masters.

Barrack Store. Copy of Day Book is not required.

398. The course pursued in regard to the Accounts of Barrack Masters has already been described at para. 167; we there suggested that the copies of the cash vouchers should be discontinued; we consider also that the copy of the Day Book is unnecessary, and might be dispensed with: the

Examiner can take the necessary action on the *original* vouchers; these should be forwarded to him monthly.

Native Clerks might be discharged and the work done by Barrack Sergeants.

399. By discontinuing the copy of the Day Book, the Native Clerks that have recently been appointed at the principal Barrack Stations might be discontinued: the clerical work in regard to the Accounts is very trifling, and we are of opinion that it should be performed by the Barrack Sergeants, by which means they would be acquiring a knowledge of the Office routine and would be qualifying themselves for promotion.

Not necessary to send Statements to the Military Accountant.

400. The Ordnance Examiner should abstract and record these Accounts in the manner described in para. 168: the Statements now furnished by him to the Military Accountant should be discontinued.

IV.—Stores in charge of Civil Officers.

An Annual Statement of stores in charge of Civil Officers is sufficient.

401. The Accounts rendered by these Officers are fully described in para. 154: we would suggest that, as the stores are issued for general use, there is no practical utility in retaining the full and original value on the Books: it is sufficient to ascertain that the stores are actually on the charge of the Officers to whom they have been delivered; this object would be accomplished and a considerable saving of labor effected were the Officers in question to forward an annual instead of a half-yearly Statement: the aggregate value of the several articles of store issued during the year would be shown by the Store Examiner; but he would not make any valuation of the stores in charge of the several Officers.

V.—Stores in charge of the Superintendents of the Manufacturing Establishments.

Store Accounts at Manufacturing Departments to be locally examined.

402. All stores issued to these Departments must be carefully valued at the approved rates, for upon this depends the cost of the articles manufactured: in like manner the stock at the end of the year should be valued, and the value of any semi-manufactured articles should be carefully ascertained. We have already alluded to these Accounts at para. 158 and in our Report on the Cossipore Gun Foundry: we would only further suggest that the detail examination of these Accounts should be conducted by the local Auditor already referred to, and that the annual result of the year's working, based upon the result of the local audit, should alone be forwarded to the Examiner; the investigation of these Accounts form the most important

Store Accounts are carefully examined by Mr. Leonard and his principal Assistant Mr. Vaughan,

who could carry out reforms suggested.

part of the duty of that Officer, and although we have had occasion to take exception to the principle upon which the results of the year's working at Cossipore are shown, we should be doing an injustice to Mr. Leonard, the Ordnance Examiner, and his Assistant Mr. Vaughan, were we not to record our satisfaction of the painstaking manner in which these complicated Accounts are examined, analysed, and reported on. We should therefore have no hesitation in entrusting to these Officers the details necessary to carry out our suggestions in regard to the Military Store Accounts.

All Statements hitherto furnished by the Store Examiner to Military Accountant to be discontinued.

403. Before concluding this subject, we would suggest that the Books, Returns, and Statements relating to store transactions hitherto furnished to the Military Accountant by the Ordnance Examiner should be entirely discontinued; and that the Military Books should be limited to recording the *cash* transactions of the Department, all records in regard to Store Services being kept by the Store Examiner, from whom information relating to these could at all times be obtained through the Accountant General, under whose immediate orders this Officer would serve.

GENERAL.

General registry for the Accountant General's Department:

the system pursued at the War Office.

404. We have in para. 294 adverted to the advisability of the entire correspondence appertaining to the Military Account Department being addressed to the Accountant General; we would urge an arrangement of this kind, and, in doing so, we would instance the fact that the entire correspondence of the separate Departments of the War Office at Home is addressed to one Officer; it is registered, sorted, and distributed to the branches of the Office concerned, and unity and promptness of action is ensured. If our proposition in regard to an amalgamated Office under the immediate direction and control of the Accountant General be approved, we consider that all correspondence connected with his duties should be addressed to him *direct:* if this were done, he would have an unlimited control over the entire system of Account: with the view of facilitating this arrangement, we have given, in the Appendix No. 25, a Memorandum drawn up by the gentleman in charge of the Registry Department of the War Office, so that should it be considered desirable at any time to introduce a general system of registration, full explanations could be readily referred to: we will only observe that the system has been in operation for several years and answers in every respect.

405. We have adverted to the arrear that now exists in the Military Accountant's Office; we would suggest should the recommendations contained in this Report be approved—the Military Accountant being relieved of all current work, and relieved also of the duty of incorporating into the Military Books all store transactions—that he be allowed a period of twelve months, from the commencement of the ensuing financial year, to get up the arrear, and that, on the 1st May 1866, the balances due on the various personal Accounts should be adjusted to 30th April 1865, and then transferred into the Books for the year 1865-66.

The arrear in the Military Accountant's Office should be brought up.

406. From 1st May 1865 the Military Accountant should be relieved from all work connected with Regimental Savings' Banks, Remittances, and Casualty Returns, and from the preparation of all Statements and Returns hitherto compiled by him.

Savings' Bank and other duties to be transferred from the Military Accountant.

407. As the General Military Books have not been commenced for the year 1862-63, and as it is very desirable that they should be relieved, as much as possible, of all unnecessary detail, we would suggest that the store transactions should be omitted: we have, in the set of Books we have proposed, limited them to *cash* transactions only, and we cannot conceive that any inconvenience will result if the omission of the store items commences with the years 1862-63.

The store transactions might be omitted from the Military Books, 1862-63.

408. We would again direct particular attention to the importance of adjusting every separate Account now standing unclosed in the "Deposit" and "Advances Repayable" Ledgers: the Military Accountant should be directed to report the total number of these unsettled Accounts, and a Monthly Return should then be forwarded by that Officer to the Accountant General, showing the number of these Accounts which have been adjusted month by month.

A Monthly Report should be furnished of progress of adjusting arrear Accounts.

409. The adjustment of the advances from Civil Treasuries on account of Military Services is another subject that should demand the immediate and earnest attention of the Military Accountants of the three Presidencies: no time should be lost in obtaining a complete explanation in regard to every item of difference that may exist between the Military and Civil Books, and the Accounts should be adjusted to the latest date.

The adjustment between the Civil and Military Books should be made without delay.

We have not had an opportunity of seeing the working of Military Account system of Madras Bombay:

410. We regret that we have not had an opportunity of personally inspecting the Books and Accounts kept in the Military Account Offices of Madras and Bombay: it would appear that, so far as relates to the adjustment of the advances from Civil Treasuries, there is every reason to apprehend that the Books are in an unsatisfactory state; this, however, cannot be fully ascertained unless they are subjected to a searching investigation by an Officer totally unconnected with the Department; this, so soon as an opportunity should arise, we would suggest, should be done.

system appears to be different at Madras;

411. We are given to understand that the same system of Account is carried on in the Presidencies of Madras and Bombay as that pursued in regard to the Bengal Army, but upon this point we cannot obtain any very positive information: we, however, observe that, so far as the Office of the Ordnance Examiner at Madras is concerned, the entire Establishment of Clerks, in number about 50, are not provided for in the Department of Account, but form a portion of, and are provided for in, the Establishment of the Inspector General of Ordnance and Magazines; this arrangement is objectionable and should be discontinued: we would propose that the course suggested in regard to the Examiner of Store Accounts in Calcutta should be followed in Madras and Bombay.

it should be made uniform in the three Presidencies.

Rates of Regimental Pay should be equalized.

412. The Military Accounts would be much simplified if the present system of dividing the Pay of Regimental Officers, under the Heads of "Pay and Indian Allowances," "Extra Batta," "Tentage," &c., could be obviated; the exceptional rates of pay in the Presidencies also causes considerable embarrassment without any compensating advantage: it is desirable that the Pay Regulations should be simplified, and a normal rate of Regimental Pay and Allowances should, if possible, be established for all India.

Pay Code should be completed without delay.

413. We are given to understand that a New Pay Code has been, for the last five years, under compilation; it is very desirable that it should be finished without further delay; with this view we would suggest that the Officer, who has been specially appointed for this duty, be relieved from all extraneous work, such as attending Committees of Enquiry, &c. The delay in completing the Code has, we are informed to a great extent, been caused by the limited period that the Officer in question has been able to devote to his primary duties.

414. The labor of recording the Accounts would be much diminished if pie were omitted from the Books; Disbursing Officers should be directed to adjust their payments, so that the total amount of each voucher may be limited to rupees and annas, it being understood that in those cases when the voucher amounts to less than six pie they should be omitted, and when the voucher amounts to six pie or upwards an anna may be charged.

Pie should be omitted from the Account

415. A considerable saving of clerical work would be effected if the Budget Estimate for Military Services were made up in £. instead of Rupees, the pound sterling being in all cases calculated as Rupees 10.

Budget Estimates should be in £.

416. We have limited our observations to the course to be pursued in regard to the Accounts of the Army serving in Bengal, but in doing so, we would here wish to state that whatever suggestions we have made in regard to these Accounts should be extended to Madras and Bombay also; one universal system should be established for the three Presidencies, so that if an Officer of one Presidency is required for duty in one of the other Presidencies, he will be able to take up the work at once without incurring any delay in acquiring the technicalities or peculiarities of a system common only to the Presidency to which he is sent.

The suggestions in this Report refer to Madras and Bombay, as well as to Bengal.

CONCLUSION.

417. We will now proceed to summarize the principal recommendations contained in this Report: those of minor consideration will be found in the body of the Report itself.

BUDGET ESTIMATE.

1. The form should be entirely revised, and should be limited to showing the probable requirements for the ensuing year, compared with the Budget grant of the current year, and the forms of Estimate and the subsidiary Returns should emanate from the Accountant General's Office. The "Revised," "Regular," and "Cash Requirement" Estimates should be discontinued.

2. Heads of Executive Departments should, under the limitations prescribed, be held responsible for the preparation of their Estimates.

3. All Military charges should be provided in the Military Budget Estimates, including those of the Secretariat.

Disbursing Officers.

4. The duties now performed by Presidency Paymasters should be transferred to the Office of the Accountant General in Bengal, and to that of the Controllers in Madras and Bombay.

5. Commissariat and other Disbursing Officers should pay, and include in their Accounts, all expenditure appertaining to their respective Establishments.

6. Paymasters of Regiments and Officers Commanding Batteries of Artillery should be direct Accountants, and should render their Pay Lists *direct* to the Central Account Office in each Presidency.

7. This arrangement should eventually be extended to Officers Commanding Regiments of Native Troops.

8. As vacancies occur the Paymasters of Circles should be abolished, and their duties distributed in the manner prescribed in the Report.

9. New forms of Regimental Pay Lists should be established on the model proposed in Appendix No. 9.

10. The sub-vouchers to Accounts should be carefully revised; they should, as a rule, be *printed* on foolscap paper, and universally adopted throughout India.

11. Disbursing Officers should render Monthly Statements of the Drafts or Orders drawn by them on the Civil Treasuries and the Deputy Auditor and Accountant Generals of the several Presidencies or Provinces should send corresponding Statements to the Accountant General, Military Department in Bengal, and to the Controllers at Madras and Bombay respectively.

Central Account Offices.

12. The separate Establishments of Military Account and Audit should be consolidated into a Central Account Office in each of the three Presidencies; that in Bengal would be under the immediate directions of the Accountant General; and those in Madras and Bombay respectively would be under the Controllers, who would, however, be considered as the representatives of the Accountant General in those Presidencies.

13. The appointments of Accountant General and Controller in Bengal should be merged.

14. The Examiner of Commissariat Accounts should *finally* examine and classify the disbursements appertaining to Medical, Ordnance, and other Services; he should also examine and record the transactions relating to the Commissariat Store Accounts.

15. The Commissariat and other Examiners should be restricted from keeping any Books or Statements in regard to the progress of the expenditure; these should be kept by the

16. Principal Book-keeper, who should be a practical Accountant; there should be a principal Book-keeper appointed to each of the Central Offices of Account.

17. The appointments of Military Accountant, Examiner of Medical Accounts, and the Compiler should be abolished.

18. The Examiner of Ordnance, Barrack, and Clothing Accounts should, in future, be styled "Examiner of Store Accounts."

19. The several Offices of Accounts, now in various parts of Calcutta, should be brought together in a Central Office.

CASH ACCOUNTS.

20. The foundation of the Accounts should be Monthly Statements of *audited* receipts and disbursements.

21. These Statements or Balance Sheets should be prepared in each of the three Presidencies; copies of those prepared at Madras and Bombay would be forwarded to the Accountant General, Military Department, who would compile a General Statement for all India.

22. A copy of this General Statement should be furnished to the Financial Department, in lieu of all other Returns and Statements relating to the receipts and disbursements on account of Military Services.

23. The Military Books should record *cash* transactions only; those appertaining to the receipts and issues of stores should be recorded in a separate set of Books to be kept by the Examiner of Store Accounts.

24. The greatest importance should be attached to a prompt and careful adjustment of the advances from Civil Treasuries on account of Military Services; a separate section of the Book-keeper's branch of the Office should be established with the view of making these adjustments.

25. An Annual Account of the receipts and disbursements for Military Services for all India will be prepared (Appendix No. 24); and a copy of this Account will be sent to the Financial Department.

Store Accounts.

26. The whole of the Store Accounts, excepting those of the Commissariat, should be examined, recorded, and adjusted by the "Examiner of Store Accounts;" this Officer would, in Bengal, be under the immediate directions of the Accountant General, Military Department, and in Madras and Bombay respectively, he would be under the directions of the Controller.

27. A system of local examination of Store Accounts should be established; many Returns and Statements now furnished should be discontinued, and the Accounts simplified.

28. The Rate Book should be revised and corrected every seven years, and a valuation of stores in stock should be made at the termination of each seven-yearly period; the valuation should be at the revised rates, and should form the basis, as explained in the Report, of the annual money value of stores in stock.

29. The Clothing Accounts of the Agency would be simplified if the garments were made in sizes, and if the other suggestions on this subject were carried out.

General.

30. The proposed system of Account, both cash and store, should be introduced from the commencement of the ensuing financial year, which should be altered to accord with the financial year in England, *viz.*, 1st April.

31. The Military Accountants in each of the Presidencies should be allowed one year, from the commencement of the ensuing financial year, to bring up the arrear of their Books, and to adjust all outstanding Accounts.

32. One system of Account, both cash and store, should be adopted in each of the three Presidencies.

Some of the recommendations have been under the consideration of the Controller.

418. We may observe that several of the recommendations contained in this Report had already been under the consideration of the Controller, who had abstained from issuing directions thereon pending the result of this enquiry.

The work well done in some of the Offices.

419. We may also state that, although we have considered it our duty to advert to the unnecessary elaboration of the work performed in the examination and record of the Military Accounts, we should be doing injustice to several able and zealous Officers were we to omit to state that the organization and arrangements of their Offices were very complete; that the audit was close up to date; and that the work is exceedingly well done. This being so, we have every confidence that the recommendations contained in this Report, if approved, will be zealously

carried out by the experienced Officers at the head of the several Establishments, now forming the Military Account Department.

420. In apologizing for the prolixity of this Report, we would explain that we have gone into so much detail, with the view of facilitating the introduction of the system that we propose, into the Military Account Offices of Madras and Bombay.

Detail entered into with the view of introducing the system at Madras and Bombay.

421. In conclusion we would wish to thank the many Officers with whom we have been associated in this enquiry, for the information they have furnished to us, and for their uniform courtesy on all occasions.

422. The primary object we have had in view in this Report has been to make such proposals as will tend to the efficient working of the Military Account Departments: we have not in any way loosened the checks over dishonesty or negligence, and we have every confidence that, if the recommendations be carried out in their integrity, the Military Books will afford information with correctness, facility, and promptness. We have no hesitation in urging the adoption of the various alterations proposed, as the efficiency of the Department will be increased, and an ultimate saving will accrue in the three Presidencies of *at least* Rs. 6,00,000 or £60,000 per annum: in verification of this statement, we would refer to a Memorandum, (Appendix No. 26), showing the appointments that it is proposed eventually to discontinue, and those that we suggest should be made; after allowing a very full margin for increased pay to the Clerks, and for contingencies, the balance in favor of Government amounts to the sum stated.

The efficiency of the Department has been the primary object sought:

this can be obtained and a large annual saving in the cost of Establishments.

CALCUTTA,
30th August 1864.

M. H. FOSTER.
H. W. S. WHIFFIN.

APPENDIX.

ABSTRACT OF APPENDICES

To the Report of the Commissioners of Enquiry into Indian Accounts.

MILITARY ACCOUNT DEPARTMENT.

No. 1.—Memorandum of the duties of the Accountant General, War Office, London.

„ 2.—Statement of the amount provided in the Military Budget Estimate of 1864-65 for the expenses of the Military Account Departments in India.

„ 3.—Letter of the Examiner of Ordnance Accounts, to the Controller of Military Finance, on the system on which the Store Accounts of the Manufacturing Establishments are prepared and examined.

„ 4.—Military Budget Estimates for India and Bengal, together with an Abstract from Home Estimate Statement of Military Charges.

„ 5.—Commissariat Estimate—Statement of Cost of Victualling European Troops.

„ 6.—Regimental Ration Statement.

„ 7.—Monthly Statement of Receipts and Issues of Commissariat Stores.

„ 8.—List of Service Accounts to be opened in Military Books.

„ 9.—Regimental Pay List.

„ 10.—Disbursement List for Circle Paymasters.

„ 11.—Ditto for Commissariat Officers.

„ 12.—Register of Claims (No. 1). Orders for Payment issued at the Presidency.

„ 13.—Register of Claims (No. 2). Ditto on Mofussil Civil Treasuries.

„ 14.—Abstract Book of Regimental Paymasters' Accounts, Part 1—Receipts.

„ 15.—Ditto ditto, Part 2—Disbursements.

„ 16.—General Abstract Book of Expenditure.

„ 17.—Monthly Abstract Sheet—of Receipts and Payments—for the Journal.

„ 18.—Journal—with Specimen Entries.

„ 19.—Receivable Order Book.

„ 20.—List of Drafts drawn on Civil Treasuries by Disbursing Officers.

„ 21.—Detailed Register of Bills drawn—for Military Account Department.

„ 22.—Monthly Abstract List of Advances from Civil Treasuries.

„ 23.—Monthly Adjustment Sheet of ditto.

„ 24.—Annual Account of Receipt and Expenditure, giving explanations of excesses, &c.

„ 25.—Memorandum on the system of registry of Correspondence, War Office, London.

„ 26.—Statement showing the probable savings that would be effected by carrying out the system of Accounts recommended in the foregoing Report.

Appendix No. 1. See Paras. 235 and 241 of Report.

War Office Memorandum, dated 24th June 1862.

The Accountant General is responsible to the Secretary of State for all the business connected with—

1st.—Preparing the Annual Estimates to be submitted to Parliament for Army and Militia Services.

2nd.—Examining and Allowing Claims previous to payment, and Auditing the Accounts of Accountants.

3rd.—Issuing all Warrants for the payment of money required for the above Services.

4th.—Keeping the accounts relating to the receipts and expenditure for Army and Militia Services.

5th.—Preparing, pursuant to Acts IX & X Vict., cap. xcii., Sec. 2, an account to be laid before Parliament of the above Receipts and Expenditure.

Preparation of the Estimates.

The Annual Estimates to be laid before Parliament will be prepared, under the directions of the Assistant Under Secretary of State, by the Accountant General, who is empowered to call upon Heads of Branches, Departments, or Establishments, to furnish such documents and statements as he may require.

He will prepare the Estimate of the sum required for pay, allowances, and other charges, according to the number of the effective force to be maintained during the year, calculated at the rates fixed by Royal Warrants.

He will see that no new charge is inserted in the Estimates, unless it has been approved by competent authority.

He will see that the Estimates are prepared for presentation to Parliament, in accordance with those which have been transmitted to and approved by the Treasury.

He will see that no alteration in the classification of Services in the Army Estimates is made without the sanction of the Treasury.

He will prepare such information as may be required by the Select Committee of the House of Commons for the preparation of the Estimates of the Charge of the Disembodied Militia of Great Britain and Ireland.

Examining and Allowing Claims previous to payment, and Auditing the Accounts of Accountants.

He will exercise an effective general control over the Expenditure for Army and Militia Services, taking care that the duties of the local Controllers of Expenditure are carefully and properly discharged.

He is to take care that there be no delay in the examination of certificates for payments, and that if claims are accompanied by proper vouchers and in all other respects correct, warrants or orders for payment shall be forthwith prepared; but in the event of any error in the accounts, or overcharge, or whenever in his opinion any item ought to be disallowed, he is to take such steps, in order to correct the inaccuracies, as he may consider necessary.

He will not sign any orders for payment for Stores supplied, or for works or services performed, the amount of which will exceed the sum voted by Parliament for each item, unless sanctioned by the Secretary of State.

He will see that the accounts of his Sub-Accountants are duly and correctly rendered, and examined without any unnecessary delay; he will allow only such portion of the expenditure as may be found to be in accordance with the Warrants, Orders, and Regulations of the Service, and will call for such information with regard to any of the items as he may deem necessary. In case satisfactory explanations be not given, he will require re-payment when due, from his Sub-Accountant, of any sums which may have been erroneously issued, but will not make demands for refunds from other persons without the authority of the Assistant Under Secretary of State. In case of any new or extraordinary charge, he will submit the same for the directions of the Secretary of State.

He will further examine, check, and allow such Store Accounts as may be referred to him by the Secretary of State, and at present those rendered by all Officers of the Commissariat and Purveyors' Departments, and by Governors and Warders, or other persons in charge of Military Prisons and Garrison or Barrack Cells, taking care that all issues are made in accordance with the Regulations of the Service.

The Superintendent of the several Manufacturing Departments will render, as soon after the termination of the financial year as possible, Balance sheets, and, where practicable, Profit and Loss Accounts, showing the result of the year's working; the Accountant General will be held responsible that such documents are rendered in strict accordance with the forms prescribed, and in conformity with the principles laid down in the War Office Circular to the Heads of the Manufacturing Departments, No. dated ; he will see that all sums disbursed and allowed in the quarterly accounts current are duly accounted for in the balance sheets, as well as all stores purchased or received from other sources, and arrange that the accounts, both Cash and Store, be subjected to such detailed audit as he may deem necessary, either by delegating a gentleman from his department to perform the duty locally, or by having the necessary accounts and vouchers rendered to him direct. In all cases where a deviation from the established principles may be detected, involving any difference in result, the matter should be submitted by the Accountant General to the Assistant Under Secretary of State.

Issuing all Warrants, &c.

He is to prepare all Warrants, Orders, or Authorities to Her Majesty's Paymaster General for the Payment, Receipt, or Transfer of Moneys on account of Army and Militia Services, excepting those Non-effective Services stated below.*

Warrants on the Paymaster General will be signed by one of the Assistant Accountants General, and countersigned by the Accountant General. In the absence of the latter, they will be signed by one of the Assistant Accountant Generals, and countersigned by the other, according to the directions of the Accountant General; and in the event of the absence of two of these Officers, they will be signed by one of the other superior Officers of the Department, whose names are recorded for this purpose in the Books of the Paymaster General, and countersigned by the Accountant General, or by the Assistant Accountant General who may be present.

The Accountant General is to take care that the sums issued to Agents, Paymasters, and other Imprest Accountants, are limited to the actual requirements of the Service; and that the Balances of Public money retained in their hands are restricted to the minimum amount required.

* Rewards for Military Services; Pay of General Officers; Pay of Reduced and Retired Officers; and Half-pay; Widows' Pensions and Compassionate Allowances; Pensions and Allowances to Wounded Officers; In-Pensions (Chelsea Hospital), Superannuation Allowances; and Retired Allowances to Officers of the Disembodied and Local Militia.

He will demand payment of all sums due to the Department for Stores supplied, or Services performed for other Departments, Colonial Governments, Corporate Bodies, or Private Individuals, and place such sums, when received, to the credit of the proper accounts. In the event of any undue delay in such payment, he will immediately report the same to the Assistant Under Secretary of State.

Keeping the Accounts relating to the Receipts and Expenditure for Army and Militia Services.

He is to keep a Ledger and such other books as have been ordered, by the system of Double Entry, in which all sums received and expended for Army and Militia Services, are to be carefully entered.

It will be his duty to propose such improvements in the present system of Accounts as experience may suggest, and to render it as simple and economical as possible.

He is responsible that the books are properly kept and duly posted to the latest date and he is to report quarterly to the Assistant Under Secretary of State upon their condition.

He will watch the expenditure upon the different heads of Army and Militia Services; and report at once, should he have reason to anticipate, any excess of Expenditure beyond the several Votes of Parliament.

Preparing Annual Accounts.

He will prepare, in accordance with the Acts IX and X Vict., cap. xcii, Sec. 2, an Account of the Receipt and Expenditure for Army and Militia Services, and will forward the same to the Commissioners for Auditing the Public Accounts.

On making up the Account of Receipt and Expenditure, he will obtain from the Heads of Departments and others such information as may be necessary to explain any excesses beyond the grants of Parliament.

He will submit to the Assistant Under Secretary of State all papers requiring the Secretary of State's directions.

In all details connected with the accounts, such as requiring information or explanation from Controllers of Army Expenditure, Military Accountants, Paymasters, Cashiers, and other Sub-Accountants, Contractors, Foreign Agents and others, and in all matters connected with the mode of issuing or receiving money, he may correspond with the respective parties; but he is not to issue any orders of a general nature, nor to enter into any general correspondence relating to his Department, as all letters of that description are to be signed by the Assistant Under Secretary of State. He will submit all appeals from his decisions for the orders of the Assistant Under Secretary of State.

All questions involving financial considerations, or affecting the Estimates which may arise in any of the other Departments of the Office, will be referred, before they are passed on for decision, to the Account Department, and there dealt with as to their financial bearings, as the Assistant Under Secretary of State may from time to time direct. The papers thus referred from other Departments, will afterwards be returned to those Departments to be submitted for final decision. It is to be distinctly understood, that in such cases no orders are to be given inconsistent with the opinion of the Account Department, without the sanction of the Secretary of State or Parliamentary Under Secretary.

The Assistant Under Secretary will sign all letters to the Treasury, except such as relate to Superannuation, the Establishment of the Office, or other matters connected with the Branches specially under the charge of the Permanent Under Secretary of State.

He will prepare such accounts and statements connected with the Receipt and Expenditure on account of Army and Militia Services, as may be required by Parliament.

One Assistant Accountant General will be charged with the duty of superintending—

1. The preparation of the Parliamentary Estimates.
2. The examination of Claims before payment.
3. The issue of Orders for the payment of money.
4. The Book-keeping.
5. The examination of, and correspondence relating to, Foreign Cash Accounts and the Store Accounts of the Commissariat, Purveyors, and Military Prisons.
6. The examination of, and correspondence relating to, the accounts of the Manufacturing Departments, Officers of the Store Department, Barrack Masters, Purveyors, Military Accountants, and other Cash Accountants at home, and the Store Accounts of the Commissariat and Purveyors.
7. The recovery of all sums due by other Departments, Colonial Governments, Corporate Bodies, or Private Individuals for Stores supplied, or services performed.

The other Assistant Accountant General will be charged with the duty of Superintending the Examination and Audit of, and the correspondence relating to—

1. Staff pay and salaries at home.
2. Regimental Accounts.
3. The Accounts of the Recruiting Districts and Depôt Battalions.
4. The Accounts connected with the Non-Effective Services and Pensions.
5. The Accounts of the Militia, Yeomanry, and Volunteers.
6. Effects of Officers and Soldiers, Remittances, and Savings' Banks.

G. C. LEWIS.

Appendix No. 2. See Paras. 77, 132, and 312 of Report.

INDIA.

MILITARY ACCOUNT DEPARTMENT.

Statement of the Amount provided in the Military Budget Estimate for the Expenses of the Military Account Offices for the year ending 30th April 1865.

Description of Office.	BENGAL.				MADRAS.				BOMBAY.				TOTAL.		
	Staff.		Office Establishment.		Staff.		Office Establishment.		Staff.		Office Establishment.				
	Nos.	Pay.	No. of Clerks.	Pay and Contingencies.	No.	Pay.	No. of Clerks.	Pay and Contingencies.	Nos.	Pay	No. of Clerks.	Pay and Contingencies.	Staff.	Clerks.	Amount.
		Rs.		Rs		Rs.		Rs.		Rs		Rs.			Rs.
ACCOUNTANT GENERAL	3	70,000	18	53,000	...	...	...	...	...	...	...	...	3	18	1,23,000
CONTROLLER	1	30,000	18	31,400	1	37,920	85	61,200	1	27,000	10	11,800	3	113	1,09,320
MILITARY ACCOUNTANT	1	25,800	81	66,400	1	20,890	55	23,700	1	20,800	41	25,200	3	177	1,62,790
COMPILER	1	7,800	24	17,000	1	16,090	22	5,600	1	7,200	14	9,000	3	60	62,690
ASSISTANTS ON PROBATION	6	*25,300	...	...	...	...	...	...	...	...	...	...	6	...	25,300
EXAMINER, PAY DEPARTMENT	2	27,600	66	83,100	1	15,000	...	†	2	16,000	40	35,000	5	106	1,76,700
DITTO, COMMISSARIAT AND STUD ACCOUNTS	2	27,300	81	86,300	1	19,700	70	39,800	1	20,000	50	37,000	4	201	2,30,100
DITTO, MEDICAL ACCOUNTS	1	15,300	15	18,600	1	13,800	19	3,600	1	12,000	14	6,800	3	48	70,100
DITTO, ORDNANCE ACCOUNTS	1	9,200	47	40,700	1	13,700	...	‡	1	11,000	31	23,000	3	78	97,600
DITTO, BARRACK ACCOUNTS	...	...	4	3,400	...	...	...	‡	...	...	...	...	..	4	3,400
DITTO, CLOTHING ACCOUNTS	...	...	13	10,900	..	...	...	‡	...	...	...	...	...	13	10,900
PAY, INVALID AND PENSION PAY MASTERS	10	1,28,600	165	1,22,600	11	1,62,400	169	86,600	8	93,400	110	66,700	29	444	6,60,300
ALLOWANCES TO OFFICERS IN CHARGE OF MILITARY CHESTS	...	...	...	...	...	...	...	...	8	14,600	2	2,300	8	2	16,900
TOTAL STAFF AND CLERKS	28	3,66,900	532	5,33,400	18	2,99,500	420	2,20,500	24	2,22,000	312	2,16,800			
TOTAL	Rs. 9,00,300				Rs. 5,20,000				Rs. 4,38,800						
TOTAL FOR INDIA, Rs. 18,59,100													70	1,264	18,59,100

or £ 185,910 per annum.

* This amount represents the pay and allowances of Officers and Probationers specially attached to the Military Account Department.

† The Office Establishment of the Controller is partly employed under the direction of the Pay Examiner.

‡ No separate Ordnance Audit Establishment exists in the Madras Presidency, the Clerks employed on the duties of Audit (in number about 50) are under the orders of the Inspector General of Ordnance and Magazines.

BENGAL.

Detail of the sum of 9,00,300 *Rupees provided in the Military Estimate of Bengal, for the year* 1864-65, *on account of the Military Account Departments.*

Office.	Name and Rank of Officer.	Pay of Supervising Officers.		Pay of Clerks and Office Contingencies.		Total Expense of each Office per annum.
		Of each Officer.	Total.	No. of Clerks.	Amount.	
		Rs.	Rs.		Rs.	Rs.
Accountant General	Col. A. Broome, R. A. ...	36,000				
	Lieut. Col. Becher*	19,300				
Assistant Accountant General ...	A. P. Simkins	14,700				
			70,000	18†	53,000	1,23,000
Controller	Lieut. Col. Atkinson ...	... ..	30,000	18	31,400	61,400
Military Accountant	Lieut. Col. Hill...	.....	25,800	81	66,400	92,200
Compiler ... ... - ...	E. W. Hollingbery	.....	7,800	24	17,000	24,800
Assistants on Probation ..	Captain H. D. Battye ...	6,200				
	" T. C. Innes	6,200				
	" J. P. Martin ...	6,200				
	Lieut. C. A. Carter	4,300				
	2 Probationers, Staff, Rs. 1,200 each per annum ...	2,400				
			25,300	...	.....	25,300
Pay Department—						
1st Examiner	Captain T. Harrison	15,000				
2nd Ditto	Captain W. W. Aubert ...	12,600				
			27,600	66	83,100	1,10,700
Commissariat and Stud Accounts—						
Examiner	Major James	17,700				
Assistant ditto	Lieut. M. C. Perreau... ...	9,600				
			27,300	81	86,300	1,13,600
Medical Accounts—						
Examiner	Surgeon Major Butler ...	.....	15,300	15	18,600	33,900
Ordnance Accounts—						
Examiner	Lieut. J. Leonard	.....	9,200	47	40,700	49,900
Barrack Accounts—						
Examiner	Ditto	.....	.....	4	3,400	3,400
Clothing Accounts—						
Examiner	Ditto	.....	.....	13	10,900	10,900
Presidency Pay Master ...	Lieut. Col. Mundy	22,200	.....	47	35,120	57,320
Circle Pay Officers—						
Meerut	Captain Elderton	11,890	.....	22	15,150	27,040
Allahabad	Major Hunter	14,890	.....	20	13,800	28,690
Lucknow	Major G. E Anderson ...	14,890	.....	16	13,150	28,040
Lahore	Captain Williams	11,280	.....	16	13,400	24,680
Trans-Ravee	Captain Hay	11,280	.....	18	15,200	26,480
Invalid Pay Master	Captain ———	10,940	.....	1	3,000	13,940
Pension Pay Masters—						
Dinapore	Major Brown	12,430	.....	10	7,230	19,660
Cawnpore	Captain Cockburn	9,750	.....	9	5,150	14,900
Meerut	Major C. Hamilton... ...	9,050	.....	6	1,400	10,450
			1,28,600		1,22,600	
	Total Number of Clerks			532		
			3,66,900		5,33,400	
	Total for Bengal ... ... Rupees 9,00,300					9,00,300

NOTE.—Since the publication of the Military Estimates, the Office of the Accountant General and the Controller have been partially revised.

* This Officer is employed in revising the Pay Code.

† Three of these Clerks are employed under Lieutenant Colonel Becher.

MADRAS.

Detail of the sum of 5,20,000 *Rupees provided in the Military Estimate for the year* 1864-65, *on account of the Military Account Departments.*

Office.	Name and Rank of Officer.	Pay of Supervising Officers.		Pay of Clerks and Office Contingencies.		Total Expenses of each Office per annum.
		Of each Officer.	Total.	No. of Clerks.	Amount.	
		Rs.	Rs.		Rs.	Rs.
Controller - - - - -	Colonel T. McGoun - -	... ...	37,920	85	61,200	99,120
Military Accountant - - -	Major C. H. Drury - -	... ...	20,890	55	23,700	44,590
Compiler - - - - -	Major J. G. Touch - -	... ...	16,090	22	5,600	21,690
Pay Department—						
Examiner - - - - -	Captain J. W. Rideout -	... ...	15,000	...	... ...	*15,000
Commissariat and Stud Accounts—						
Examiner - - - - -	Major Gillilan - - -	... ...	19,700	70	39,800	59,500
Medical Accounts—						
Examiner - - - - -	Surgeon Major J. W. Mudge	... ...	13,800	19	3,600	17,400
Ordnance Accounts—						
Examiner - - - - -	Major Fasken - - -	... ...	13,700	...	... ...	†13,700
Presidency Pay Master - - -	Colonel MacDonald - -	21,900	... ...	24	14,100	36,000
Pay Master, Bangalore - - -	Major C. P. Taylor - -	14,850	... ...	15	6,000	20,850
Ditto, Trichinopoly - - -	Lieut. Colonel G. W. Russell	17,100	... ...	17	5,000	22,100
Ditto, Secundrabad - - -	Lieut. Colonel Alex. R. Fraser - - - -	17,100	... ...	12	6,850	23,950
Ditto, Nagpore Force, Kamptee -	Lieut. Colonel Tod - -	17,100	... ...	12	6,700	23,800
Ditto, Ceded Districts - -	Captain G. Pringle - -	11,650	... ...	11	3,350	15,000
Ditto, Northern Division - -	Captain William C. Clarke	11,650	... ...	15	4,350	16,000
Ditto, Pegu Division - - -	Captain R. G. Magrath, Acting - - - -	12,150	... ..	14	12,050	24,200
Ditto, Malabar and Canara - -	Captain Walter Douglas, Acting - - -	8,550	... ...	11	4,200	12,750
Ditto, Poonamallee - - -	Captain J. H. Stoddard -	6,850	... ...	6	1,500	8,350
Pension Department - - -	Captain Roberts - -	12,500	... ...	32	10,500	23,000
Allowances for Payment of Pensions -	- - - -	11,000	... ...	...	12,000	23,000
			1,62,400		86,600	
	Tatal Number of Clerks - -			420		
			2,99,500		2,20,500	
	Total for Madras - Rupees 5,20,000					5,20,000

* The Establishment of the Controller is partly employed under the directions of the Pay Examiner.

† The Clerks employed on the duties of auditing the Ordnance Accounts (in number about 50) form a portion of the Establishment under the direction of the Inspector General of Ordnance and Magazines.

BOMBAY.

Detail of the sum of 4,38,800 *Rupees provided in the Military Estimate for the year* 1864-65, *on account of the Military Account Departments.*

Office.	Name and Rank of Officer.	Pay of Supervising Officers.		Pay of Clerks and Office Contingencies.		Total Expense of each Office per annum.
		Of each Officer.	Total.	No. of Clerks.	Amount.	
		Rs.	Rs.		Rs.	Rs.
Controller - - - -	Lieut. Col. H J. Barr -	... ...	27,000	10	11,800	38,800
Military Accountant - - -	Lieut. Col. H T. Vincent -	... ...	20,800	41	25,200	46,000
Compiler - - - - -	W. Maidment - - -	... ...	7,200	14	9,000	16,200
Pay Department—						
1st Examiner - - - -	Captain W. F. Chitty -	11,300				
2nd Examiner - - - -	T. Selby - - - -	4,700				
			16,000	40	35,000	51,000
Commissariat and Stud Accounts—						
Examiner - - - -	Lieut. Col. R. S. Shaw -	... ...	20,000	50	37,000	57,000
Medical Accounts—						
Examiner - - - - -	Surgeon Major Johnstone -	... ...	12,000	14	6,800	18,800
Ordnance Accounts—						
Examiner - - - - -	Captain T. H. Turner -	... ...	11,000	31	23,000	34,000
Presidency Pay Master - - -	Major J. C. Coley - -	24,000	... ...	33	22,500	46,500
Pay Master, Poona Division - -	Lieut. Col. D. O. Compton	11,600	... ...	20	10,900	22,500
Ditto, Northern Division - -	Captain A. W. Graham -	14,800	... ...	18	11,500	26,300
Ditto, Scind Division - - -	Captain D. W. Young -	11,600	... ...	12	11,400	23,000
Pension Departments—						
Presidency - - - -	Major Annesley - -	14,000	... ...	13	5,400	19,400
Poona Division - - - -	Major W. Reynolds - -	4,500	... ...	4	1,400	5,900
Surat Division - - - -	Captain H. S. Osborne -	5,400	... ...	5	1,600	7,000
Southern Konkan - - -	Captain Bourdillon - -	7,500	... ...	5	2,000	9,500
			93,400		66,700	
Military Chests:—						
Nusserabad - -	Captain Green, Acting Brigade Major - -	700	... ...	1	300	1,000
Neemuch - -	Captain Baumgartner -	1,040	... ...	...	30	1,070
Asseerghur - -	Captain Plomer - -	700	... ...	...	... ...	700
Kolapoor - - -	Captain ——— - -	700	... ...	...	... ...	700
Dapoolie - - -	Captan Jardine, Invalid Establishment - -	4,700	... ...	...	... ...	4,700
Deesa - - -	Captain Leath - - -	360	... ...	1	820	1,180
Mhow - - -	Captain Day - - -	5,700	... ...	...	1,150	6,850
Aden - - -	Captain Goodfellow, Asstt. Political Resident - -	700	... ...	...	... ...	700
			14,600		2,300	
	Total Number of Clerks - -		... ...	312		
			2,22,000		2,16,800	
	Total for Bombay - -		Rupees 4,38,800		- -	4,38,800

Appendix No. 3. See Para. 158 of Report.

From J. LEONARD, ESQ., Examiner of Ordnance Accounts, to the Controller, Military Finance,—
(No. 6218, dated 25th January 1864.)

In reply to your No. 7079 of 21st January 1864, on Government letter in the Financial Department, No. 6524 of 30th December 1863, and Military Finance Department, No. 3645 of 18th January 1864, calling for a report on the system of accounting observed in the Gun Powder Manufactory at Ishapore near Calcutta, I have the honor to intimate that the accounts are very simple, the operations of the Manufactory being confined to

Making Powder

" Powder Barrels.

Refining Saltpetre, &c., &c.

The documents comprise a Monthly Store Day Book.

" Cash Bills.

" Account Current, and an Annual Store Ledger, with Annual Accounts Current of Stores, of Cash and Manufacture for each of the Departments, (Powder and Barrel.)

2. The *Store Day Book* contains all transactions of receipt and issue in respect of manufacture and supply.

3. The *Bills for Cash* are of two kinds, one for the permanent Establishment, the other for extra artificers and all contingent expenditure.

4. The Cash Account Current sets forth all remittances received from the public Treasuries or otherwise, and all expenditure therefrom.

5. The Store and Contingent Cash Accounts are audited by the Ordnance Examiner, and the bills for permanent Establishments by the Pay Examiner, and all expenditure of either kind is pre-audited by the Inspector General of Ordnance on Monthly Estimates very early after the close of each month; Cash expenditure for whatever purpose expended is tabulated in the Examiner's Office against the Budget grant under the classified heads of expenditure.

6. Again, remittances and cash expenditure of every description undergo the scrutiny of the Military Accountant and Accountant General of India; thus there are many checks established in respect of Book accounts; and that they are efficient I have continual experience from references made on doubtful items, as comparison proceeds between the Books of Banks, Treasuries, Military Accountant, and Disbursing Officers.

7. Annual Store Ledger condenses the particulars of the Day Book in the ordinary Dr. and Cr. form; the arrangement is alphabetical under the following classes:—

Powder Department.

1. Apparatus used in manufacture.
2. Ditto Chemical.
3. Furniture.
4. Machinery.
5. Materials for Manufacture.
6. Stock of Cattle, &c., excluded from the other classes.
7. Tools.
8. Utensils, Boiler, &c.

Barrel Department.

1. Barrels.
2. Barrel Components.
3. Tools.

8. *Annual Account Current of Stores* brings the store transactions of the year under one view, thus—

Dr.	Rs.	A.	P.	Cr.	Rs.	A.	P.
To stock, 31st May 1859 ...	6,47,707	0	11	By supplies and issues of every description under each head	7,61,590	14	5
„ Receipts from Commissariat Departments under each head, &c., &c., &c....	8,34,174	9	9	„ stock, 1st June 1860 ...	7,20,290	12	3
Total Rs. ...	14,81,881	10	8	Total Rs. ...	14,81,881	10	8

9. *Annual Account Current of Cash and Stores* exhibits the whole proceedings of the year in cash and stores, thus—

Dr.	Rs.	Cr.	Rs.	As.	P.	Rs.
To amount of Audited Bills for the year	3,11,981	By delivery of 11,440 Barrels of Gun Powder, or lbs. 11,44,000				
„ Stores issued for manufacture ...	5,11,470	Cost of manufacture per 100 lbs. ...	20	6	3	
„ Loss, &c., on Cattle	1,840	Military Pay Officers ...	1	1	9	
„ Wear and Tear of machinery and utensils	10,650	Machinery and Accounts	0	14	10	
„ Interest at 5 per cent. in value of Mills and Buildings ...	13,715	Interest at 5 per cent...	1	3	4	
		11,440 @ ...	23	10	2	=2,70,414
		Stores received from manufacture, &c., conversion and transfer ...				5,79,242
Total Rs.	8,49,656	Total Rs.				8,49,656

N. B.—Every separate entry in these Accounts Current are supported by detailed Valuation Statements fully explanatory of the several processes of manufacture.

10. The method of finding the wear and tear of machinery, interest, &c., is not generally used. I will therefore briefly explain it :—

First.—Divide original cost of each article of machinery by the period it is estimated to last, and charge off the quotient annually on the produce.

Second.—Interest at the rate of the Current Government Loan is charged in value of buildings septennially assessed by Public Works Department, and on the cost of machinery not written off under Section 1.

Third.—Cost of actual repair to buildings and machinery is charged on produce.

Fourth.—The whole salary of Agent and of European Subordinates is charged on produce.

11. In addition to the regular accounts as explained, Statements are submitted to verify the working of the Factory, viz :—

Comparative Statement of Powder made in three years..

Powder made in	1857–58.	1858–59.	1859–60.
Number of Barrels of 100 lbs. each	10,857	11,148	11,440
	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Extra people on each Barrel	1 8 8	1 4 9	1 5 8
2. Materials for manufacture purchased or supplied	1 5 9	1 8 3	1 8 6
3. Wear and Tear	0 6 7	0 2 10	0 2 3
4. Contingencies...	0 3 4	0 0 8	0 0 10
5. Materials for stock, &c.	12 11 11	12 6 7	13 10 7
6. Fixed Establishment	1 4 11	1 10 3	1 9 4
7. Cattle „	0 3 3	0 5 11	0 6 7
8. „ Casualties	.....	0 2 10	0 1 4
9. „ Feeding	.....	.....	.....
10. Conversions and condemnations	1 7 5	2 0 1	1 8 3
11. Interest on value of buildings...	1 8 3	1 3 8	1 3 4
12. Military Pay of Agent, &c.	.....	1 0 4	1 1 9
13. Wear and Tear of machinery	.....	0 14 3	0 14 10
		Decimals	1·2
Value per Barrel	20 14 1	22 11 10	23 10 2

12. This Statement is reversed for the two last years to show the increase and decrease in the above document—excess appears in Nos. 1, 2, 4, 5, 7, 12, & 13, and decrease in Nos. 3, 6, 8, 9, 10 & 11—being thus accounted for, excess or increase in price, addition to fixed Establishment, increase in the market value of firewood, saltpetre, charcoalwood, addition to pay of Bullockmen, new Hydraulic Press, &c. Decrease, by fewer casualties in bullocks, cheaper grain for cattle, fewer condemnations, &c. Similar comparisons are made separately in respect of the more valuable articles of consumption, such as crude saltpetre, gram, firewood, charcoalwood; and the results in the Barrel Department are showm precisely in the same manner throughout.

13. When these accounts reach the Examiner's Office they are examined in detail, and the result of the year's working is reported to the Controller, Military Finance, in the manner following :—

Manufactory Account of Gun Powder Agency for year 1859-60.

Dr.	Rs.		*Cr.* Rs.
To Cost of Supervision	30,720	By making 11,440 Barrels of Gun Powder of 100 lbs. each ...	2,70,414
„ „ of material used in ...	1,76,301		
Manufacture	1,45,565	By value of 13,995 Barrels ... 622 „ ...	1,45,565
Interest Wear and Tear, &c.	24,364		
„ Contingent Expenditure ...	15,260		
„ Labor...	11,067		
„ Military Pay...	12,702		
Total ...	4,15,979	Total	4,15,979

Teak heads and staves for making Barrels, and the workmanship for setting them, being supplied by contract. Barrel manufacture requires no particular remark. Copper hoops come from England. The cost this year is about Rs. 9-15-3 per Barrel.

N. B.—The cost of maintaining this Establishment for this year is 13 per cent. of the out-turn; this centage is, more or less, according to the aggregate value of the work turned out during the year.

14. The clerical portion of this Establishment is very limited, consisting of—

1 Accountant	...	...	@ 50	Rs. per month.
1 Writer	...	...	@ 30	„ „
1 Ditto	...	..	@ 20	„ „
1 Ditto	...	...	@ 10	„ „
1 Duftry	...	...	@ 7	„ „
	Total...	...	117	Rs. per month.

with three Sircars for the Muster, Godown, and Treasury duties, at a cost of Rs. 55 per mensem, and yet there is no delay in rendering these accounts, and they are always very correct.

Foundry Timber Agency, Gun Carriage, Gun Powder..

15. I have much experience in Store Accounts, and consider that those rendered by the Manufactory Establishments of the Bengal Ordnance are very complete in themselves, and that with careful examination and comparison they afford good protection to Government in all the expenditure connected with them in as far as it can be controlled by documents. All the accounts are on the principle herein explained, those of the Gun Carriage and Foundry are far more voluminous on account of the variety and quality of articles manufactured.

Appendix No. 4. See Para. 251 of Report'

INDIA

MILITARY BUDGET ESTIMATE

FOR THE YEAR

1865-66.

MILITARY BUDGET
FOR THE

ABSTRACT OF THE ESTIMATED EXPENDITURE
FOR THE YEAR FROM 1ST MAY

Grants.		Bengal.		Madras	
		1865-66.	1864-65.	1865-66.	1864-65.
	EFFECTIVE SERVICES.	Rs.	Rs.	Rs.	Rs.
1	Army and Garrison Staff		25,04,228		
2	Administrative Staff		12,29,872		
3	Regimental Pay, Allowances, and Charges ...		3,98,54,879		
4	Commissariat Establishments, Supplies, and Services		1,15,51,962		
5	Stud and Remount Establishments, Supplies, and Services		13,90,117		
6	Clothing Establishment, Supplies, and Services		8,69,900		
7	Barrack Establishments, Supplies, and Services		16,75,060		
8	Administration of Martial Law ...		1,77,916		
9	Medical Establishments, Services, and Supplies		24,69,518		
10	Ordnance Establishments, Stores, and Camp Equipage		25,06,988		
11	Ecclesiastical		1,43,500		
12	Education		2,77,800		
13	Surveys, Topographical and Trigonometrical		9,49,200		
14	Sea Transport Charges		11,68,200		
15	Miscellaneous Services		10,82,634		
16	Volunteer Corps		2,376		
	Total Effective Services, Rs. ...		6,78,54,150		
	NON-EFFECTIVE SERVICES.				
17	Rewards for Military Service		1,10,800		
18	Retired Officers		1,17,000		
19	Military Pensions		19,48,500		
20	Pensions to Widows and Orphans to European Officers and Soldiers		28,600		
21	Civil Pensions and Gratuities		91,598		
	Total Non-Effective Services, Rs. ...		22,96,498		
	RECAPITULATION.				
	Effective Services ...		6,78,54,150		
	Non-Effective Services		22,96,498		
	Total, Rupees ...		7,01,50,648		

Calcutta,
_____1865.

ESTIMATE OF INDIA

YEAR 1865-66.

FOR MILITARY SERVICES IN INDIA
1865 TO 30TH APRIL 1866.

BOMBAY.		TOTAL INDIA.		CHARGES TO BE DEFRAYED IN ENGLAND.		GRAND TOTAL.		COMPARISON WITH THE ESTIMATE, 1864-65.	
1865-66.	1864-65.	1865-66.	1864-65.	1866-65.	1864-65.	1865-66.	1864-65.	Increase.	Decrease.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
					...				
					...				
					72,99,000				
					...				
					...				
					17,33,600				
					...				
					...				
					2,11,160				
					13,11,610				
					...				
					94,120				
					40,930				
					13,91,000				
					17,84,500				
					...				
					1,38,66,010				
					1,14,96,000				
					1,14,96,000				
					1,38,66,010				
					1,14,96,000				
					2,53,62,010				

NET INCREASE (OR DECREASE) IN 1865-66, RUPEES_____

STATEMENT SHOWING THE ESTIMATED EXPENDITURE FOR MILITARY
APPROXIMATE AMOUNT OF RECEIPTS AND RECOVERIES ON ACCOUNT

Grants.		Bengal.			Madras.		
		Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.	Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.
	EFFECTIVE SERVICES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Army and Garrison Staff ...						
2	Administrative Staff ...						
3	Regimental Pay, Allowances, and Charges						
4	Commissariat Establishments, Supplies, and Services						
5	Stud and Remount Establishments, Supplies, and Services... ...						
6	Clothing Establishment, Supplies, and Services						
7	Barrack Establishments, Supplies, and Services						
8	Administration of Martial Law ...						
9	Medical Establishments, Services, and Supplies						
10	Ordnance Establishments, Stores, and Camp Equipage						
11	Ecclesiastical						
12	Education						
13	Surveys, Topographical and Trigonometrical						
14	Sea Transport Charges						
15	Miscellaneous Services						
16	Volunteer Corps						
	Total Effective Services, Rs. ...						
	NON-EFFECTIVE SERVICES.						
17	Rewards for Military Service ...						
18	Retired Officers						
19	Military Pensions						
20	Pensions to Widows and Orphans of European Officers and Soldiers ...						
21	Civil Pensions and Gratuities ...						
	Total Non-Effective Services, Rs....						
	RECAPITULATION.						
	Effective Services						
	Non-Effective Services ...						
	Total, Rupees ...						

ESTIMATE OF INDIA

YEAR 1865-66.

SERVICES IN EACH PRESIDENCY IN INDIA AND IN ENGLAND, AND THE THEREOF TO BE CREDITED TO REVENUE DURING THE YEAR 1865-66.

BOMBAY.			ENGLAND.			TOTAL.		
Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.	Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.	Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

MILITARY BUDGET
FOR THE

ABSTRACT STATEMENT OF THE
EUROPEAN AND NATIVE ARMIES (EXCLUSIVE
DURING THE

	TOTAL FOR INDIA.					
	NUMBERS (PER ESTABLISHMENT) EXCLUSIVE OF NATIVE ARTIFICERS AND OTHERS.			TOTAL.		HORSES.
	European Army.	Native Army. Europeans	Native Army. Natives.	1865-66.	1864-65.	
ARTILLERY.						
OFFICERS						
NON-COMMISSIONED OFFICERS, TRUMPETERS, DRUMMERS, AND ARTIFICERS						
RANK AND FILE...						
CAVALRY.						
OFFICERS						
NON-COMMISSIONED OFFICERS, TRUMPETERS, AND DRUMMERS...						
RANK AND FILE						
ENGINEERS AND SAPPERS.						
OFFICERS						
NON-COMMISSIONED OFFICERS, TRUMPETERS, DRUMMERS, AND ARTIFICERS						
RANK AND FILE						
INFANTRY.						
OFFICERS						
NON-COMMISSIONED OFFICERS, TRUMPETERS, AND DRUMMERS...						
RANK AND FILE						
INVALID AND VETERAN ESTABLISHMENT.						
OFFICERS						
NON-COMMISSIONED OFFICERS						
RANK AND FILE						
MISCELLANEOUS OFFICERS.						
STAFF CORPS						
GENERAL LIST, CAVALRY } Including Cadres of old						
„ INFANTRY } Corps.						
UNATTACHED AND LOCAL						
TOTAL 1865-66 ...						
TOTAL 1864-65 ...						

ESTIMATE OF INDIA

YEAR 1865-66.

NUMBERS (PER ESTABLISHMENT) OF THE OF NATIVE ARTIFICERS AND FOLLOWERS) IN INDIA

YEAR 1865-66.

BENGAL.				MADRAS.				BOMBAY.			
NUMBERS (PER ESTABLISHMENT) EXCLUSIVE OF NATIVE ARTIFICERS AND OTHERS.			HORSES.	NUMBERS (PER ESTABLISHMENT) EXCLUSIVE OF NATIVE ARTIFICERS AND OTHERS.			HORSES.	NUMBERS (PER ESTABLISHMENT) EXCLUSIVE OF NATIVE ARTIFICERS AND OTHERS.			HORSES.
European Army.	Native Army.			European Army.	Native Army.			European Army	Native Army.		
	Europeans	Natives.			Europeans.	Natives.			Europeans	Natives.	

BENGAL

MILITARY BUDGET ESTIMATE

FOR THE YEAR

1865-66.

N. B.—The Military Budget Estimates for Madras and Bombay will be made up on a form similar to this.

BENGAL MILITARY

FOR THE

ABSTRACT OF THE ESTIMATED EXPENDITURE FOR THE

FOR THE YEAR FROM 1ST MAY

GRANTS.		PAGE.
	EFFECTIVE SERVICES.	
1	ARMY AND GARRISON STAFF	14
2	ADMINISTRATIVE STAFF	18
3	REGIMENTAL PAY, ALLOWANCES, AND CHARGES	20
4	COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES	22
5	STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES	24
6	CLOTHING ESTABLISHMENT, SUPPLIES, AND SERVICES	25
7	BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES	26
8	ADMINISTRATION OF MARTIAL LAW	27
9	MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES	28
10	ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE	30
11	ECCLESIASTICAL	32
12	EDUCATION	33
13	SURVEYS, TOPOGRAPHICAL AND TRIGONOMETRICAL	34
14	SEA TRANSPORT CHARGES	35
15	MISCELLANEOUS SERVICES	36
16	VOLUNTEER CORPS	37
	TOTAL EFFECTIVE SERVICES, RS. ...	...
	NON-EFFECTIVE SERVICES.	
17	REWARDS FOR MILITARY SERVICE	38
18	RETIRED OFFICERS	39
19	MILITARY PENSIONS	40
20	PENSIONS TO WIDOWS AND ORPHANS OF EUROPEAN OFFICERS AND SOLDIERS	41
21	CIVIL PENSIONS AND GRATUITIES	42
	TOTAL NON-EFFECTIVE SERVICES, RS. ...	...
	RECAPITULATION.	
	EFFECTIVE SERVICES	..
	NON-EFFECTIVE SERVICES	...
	TOTAL EFFECTIVE AND NON-EFFECTIVE SERVICES, RUPEES ...	...

CALCUTTA,

_____1865.

BUDGET ESTIMATE

YEAR 1865-66.

MILITARY SERVICES IN THE BENGAL PRESIDENCY

1865 TO 30TH APRIL 1866.

GRANTS.	PERSONNEL.		MATERIEL.		TOTAL.		COMPARISON WITH THE ESTIMATE, 1864-65.	
	ESTIMATE.		ESTIMATE.		ESTIMATE.			
	1865-66.	1864-65.	1865-66.	1864-65.	1865-66.	1864-65.	INCREASE.	DECREASE.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1		25,04,228		...		25,04,228		
2		12,29,872		...		12,29,872		
3		3,98,54,879		...		3,98,54,879		
4		15,57,762		99,94,200		1,15,51,962		
5		3,12,717		10,77,400		13,90,117		
6		82,000		7,87,900		8,69,900		
7		7,01,360		9,73,700		16,75,060		
8		1,77,916		...		1,77,916		
9		16,12,418		8,57,100		24,69,518		
10		10,23,488		14,83,500		25,06,988		
11		1,43,500		...		1,43,500		
12		2,39,800		38,000		2,77,800		
13		9,48,900		300		9,49,200		
14		11,68,200		...		11,68,200		
15		10,82,631		...		10,82,634		
16		2,376		...		2,376		
...		5,26,42,050		1,52,12,100		6,78,54,150		
17		1,10,800		...		1,10,800		
18		1,17,000		...		1,17,000		
19		19,48,500		...		19,48,500		
20		28,600		...		28,600		
21		91,598		...		91,598		
...		22,96,498				22,96,498		
...		5,26,42,050		1,52,12,100		6,78,54,150		
...		22,96,498		...		22,96,498		
...		5,49,38,548		1,52,12,100		7,01,50,648		

NET INCREASE (OR DECREASE) IN 1865-66, RUPEES _____

Accountant General.

STATEMENT

SHOWING THE ESTIMATED EXPENDITURE FOR MILITARY SERVICES IN THE PRESIDENCY OF BENGAL, AND THE APPROXIMATE AMOUNT OF RECEIPTS AND RECOVERIES ON ACCOUNT THEREOF DURING THE YEAR 1865-66.

Grants.	EFFECTIVE SERVICES.	Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries during the year. Vide Statement, Page 45.	Net Estimated Expenditure, 1865-66.
		Rs.	Rs.	Rs.
1	Army and Garrison Staff			
2	Administrative Staff			
3	Regimental Pay, Allowances, and Charges ...			
4	Commissariat Establishments, Supplies, and Services			
5	Stud and Remount Establishments, Supplies, and Services			
6	Clothing Establishment, Supplies, and Services			
7	Barrack Establishments, Supplies, and Services			
8	Administration of Martial Law			
9	Medical Establishments, Services, and Supplies			
10	Ordnance Establishments, Stores, and Camp Equipage			
11	Ecclesiastical			
12	Education			
13	Surveys, Topographical and Trigonometrical ...			
14	Sea Transport Charges			
15	Miscellaneous Services			
16	Volunteer Corps			
	NON-EFFECTIVE SERVICES.			
17	Rewards for Military Service			
18	Retired Officers			
19	Military Pensions			
20	Pensions to Widows and Orphans of European Officers and Soldiers			
21	Civil Pensions and Gratuities			
	Total, Rupees ...			

ABSTRACT STATEMENT OF THE NUMBERS

(PER ESTABLISHMENT) OF THE

EUROPEAN AND NATIVE ARMIES (EXCLUSIVE OF NATIVE ARTIFICERS AND FOLLOWERS) IN THE PRESIDENCY OF BENGAL,

DURING THE YEAR 1865-66.

	Numbers per Establishment (Exclusive of Native Artificers and others.)			Total.		Horses.	
	European Army.	Native Army.		1865-66.	1864-65.	1865-66.	1864-65.
		Europeans	Natives.				
ARTILLERY.							
Officers							
Non-Commissioned Officers, Trumpeters, Drummers, and Artificers ...							
Rank and File							
CAVALRY.							
Officers							
Non-Commissioned Officers, Trumpeters, and Drummers							
Rank and File							
ENGINEERS AND SAPPERS.							
Officers							
Non-Commissioned Officers, Trumpeters, Drummers, and Artificers ...							
Rank and File							
INFANTRY.							
Officers							
Non-Commissioned Officers, Trumpeters, and Drummers							
Rank and File							
INVALID AND VETERAN ESTABLISHMENT.							
Officers							
Non-Commissioned Officers							
Rank and File							
MISCELLANEOUS OFFICERS.							
Staff Corps							
General List, Cavalry } Including Cadres of old Corps.							
,, Infantry } Including Cadres of old Corps.							
Unattached and Local							
Total Force in the Bengal Presidency ...							

GRANT 1.

ARMY AND GARRISON STAFF.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		COMMANDER-IN-CHIEF IN INDIA.				
1		Commander-in-Chief			1,00,000	
1		Military Secretary			17,150	
1		Interpreter			9,860	
4		Aides-de-Camp			27,650	
1		Medical Officer			9,080	
7		Office Establishment			11,404	
6		Servants			456	
—	—	Medical Establishment			2,986	
		Extra Allowance to Office Establishment when moving with Head Quarters			3,180	
		Travelling Allowances			—	
		Miscellaneous and Office Contingencies			3,300	
		Tour of the Commander-in-Chief and Charges connected therewith (exclusive of Ordnance and Transport Charges)			—	
						1,85,066
		ADJUTANT GENERAL'S DEPARTMENT.				
1		Adjutant General			30,000	
1		Deputy Adjutant General			21,010	
1		Deputy Adjutant General, Royal Artillery ...			21,930	
4		Assistant Adjutant Generals			51,350	
		Deputy Assistant Adjutant Generals ...				
52		Military Clerks ... ... / Civil Clerks			96,480	
39		Servants.			3,040	
—	—	Extra Allowance to Office Establishment when moving with Head Quarters			18,491	
—	—	Travelling Allowances			3,673	
—	—	Miscellaneous and Office Contingencies ...			13,700	
33		Printing Establishment and Contingencies ...			11,040	
		Office of the Deputy Adjutant General, Royal Artillery.				
7		Military Clerks			15,600	
2		Civil Clerks			1,440	
8		Servants			540	
—	—	Extra Allowance to Office Establishment when moving with Head Quarters			7,536	
—	—	Miscellaneous and Personal Allowances ...			—	
—	—	Office Contingencies			3,600	
						2,99,430
		Carried forward, Rs. ...	.....		.....	4,84,496

GRANT 1.—ARMY AND GARRISON STAFF,—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		Brought forward ...	.....		.....	4,84,496
		QUARTER MASTER GENERAL'S DEPARTMENT.				
1		Quarter Master General			30,000	
1		Deputy Quarter Master General			17,389	
4		Assistant Quarter Master Generals			46,600	
9		Deputy Assistant Quarter Master Generals ...			87,409	
1		Military Store-keeper			7,982	
2		Military Clerks			3,600	
25		Civil Clerks			19,470	
23		Servants			1,650	
—	—	Extra Allowance to Office Establishment when moving with Head Quarters			5,750	
—	—	Travelling Allowances			3,650	
—	—	Miscellaneous and Office Contingencies ...			24,850	
—	—	Family Allowance			120	
—	—	Office Allowance to Assistant and Deputy Assistant Quarter Master Generals			13,350	
3		Officiating Deputy Quarter Master Generals for Railway duties			12,620	
9		Military Store-keeper's Establishment ...			3,020	
—	—	Rent of Godown			960	
—	—	Charges for Landing and Despatching Stores ...			2,000	
		ARTILLERY INSPECTION.				2,80,420
2		Inspectors of Artillery			56,050	
2		Brigade Majors of Artillery			18,550	
—	—	Office Allowance to Brigade Majors			—	
—	—	Travelling Expenses			4,000	
		MUSKETRY INSPECTION.				
1		Chief Inspector of Musketry			13,690	
5		District Inspectors			40,410	
		Office Establishments			9,400	
—	—	Travelling and Out-station Allowances ...			8,000	
—	—	Office Contingencies			600	
		DIVISIONAL AND BRIGADE STAFF.				1,50,700
7		General Officers Commanding Division ...			2,90,654	
7		Aides-de-Camp			45,646	
7		Assistant Adjutant Generals			95,410	
—	—	Office Allowance to General Officers Commanding Divisions			3,000	
—	—	Office Allowance to Assistant Adjutant Generals...			16,160	
		Carried forward, Rs. ...			4,50,870	9,15,616

GRANT 1.—ARMY AND GARRISON STAFF,—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		Brought forward ...			4,50,870	9,15,616
		DIVISIONAL & BRIGADE STAFF,—*Contd.*				
6		Brigadier Generals 1st Class			1,58,165	
7		„ 2nd Class			1,62,475	
22		Brigade Majors			2,22,600	
—	—	Office Allowance to Brigade Majors			28,560	
		GARRISON AND STATION STAFF.				10,22,670
4		Commandants			26,433	
4		Senior Officers Commanding Stations ...			12,000	
3		Fort and Town Adjutants			20,802	
1		Garrison Quarter Master			10,690	
2		Station Staff Officers, 1st Class			2,640	
7		„ „ 2nd Class			5,040	
24		„ „ 3rd Class			7,020	
24		Garrison and Station Interpreters			92,079	
28		Warrant and Non-Commissioned Officers ...			17,130	
		School Establishment			480	
		Office and Bazar Establishments			4,180	
—	—	Contingent Charges			6,886	
—	—	Family Allowance			1,332	
		HILL SANATARIA.				2,06,712
6		Commandants			66,126	
6		Station Staff Officers			31,392	
11		Warrant and Non-Commissioned Officers ...			11,940	
—	—	School Establishment			1,710	
		Office Establishments			5,076	
—	—	Contingent Charges			4,666	
—	—	Family Allowance			3,486	
		MISCELLANEOUS DEPÔTS.				1,24,396
		DEPÔT AT CHINSURAH.				
1		Commandant			7,489	
1		Pay Master			5,798	
1		Adjutant			4,885	
1		Quarter Master			4,459	
6		Warrant and Non-Commissioned Officers ...			2,816	
		School Establishment			340	
		Office Establishment			2,070	
—	—	Contingent Charges			3,240	
		DEPÔT AT KURRACHEE.				30,997
1		Commandant			11,870	
1		Pay Master and Quarter Master			5,798	
1		Adjutant			4,280	
6		Warrant and Non-Commissioned Officers ...			3,165	
		School Establishment			240	
		Establishment			1,200	
—	—	Contingent Charges			760	
		INVALID DEPÔT, FORT WILLIAM.				27,313
1		Commandant and Paymaster			10,980	
		Office Establishment			2,998	
						13,978
		Carried forward, Rs. ...	.....		.....	23,41,682

GRANT 1.—ARMY AND GARRISON STAFF,—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		Brought forward ...				23,41,682
		STAFF OF IRREGULAR FORCES.				
		PUNJAB FORCE.				
1		Brigadier Commandant			24,000	
1		Staff Officer			8,700	
—	—	Moonshee and Office Allowance			2,200	
		HYDERABAD FORCE.				34,900
1		Brigadier			24,000	
1		Major of Brigade			13,960	
1		Pay Master ... } In addition to Pay provided in the Madras Budget Estimate.			1,244	
1		Judge Advocate General ... }			3,620	
		Office Establishment			16,065	
—	—	Contingencies			9,411	
						68,300
		BAZAR ESTABLISHMENT.				
3		Superintendents			4,500	
25		Bazar Sergeants			17,600	
—	—	Bazar Establishment			14,000	
—	—	Office "			7,100	
		Charge for Police			7,600	
		Contingencies			—	
		Family Allowance			2,826	
						53,626
		STAFF MISCELLANEOUS.				
		Establishment and Charges of Outram Institutes— Rs.				
		Allahabad			696	
		Bareilly			1,312	
		Dum-Dum			582	
		Contingencies of the Staff			3,130	
						5,720
		TOTAL *(Personnel)*, RUPEES			...	25,04,228

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 1), RUPEES_____

GRANT 2.

ADMINISTRATIVE STAFF.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		SECRETARIAT.				
1		Secretary			42,000	
1		Deputy Secretary			20,890	
2		Assistant Secretaries			28,996	
71		Clerks			83,660	
"		Servants			2,164	
		Rent of Office			28,776	
		Contingent Expenses				
		Printing Establishment and Contingencies			46,164	
						2,52,650
Numbers. 1864-65.	Numbers. 1865-66.	PERSONAL STAFF TO THE GOVERNOR GENERAL AND LIEUTENANT GOVERNORS.				
		GOVERNOR GENERAL.				
1		Military Secretary and Aide-de-Camp ...			18,000	
4		Aides-de-Camp, European			30,600	
1		Aide-de-Camp, Native			6,600	
5		Office Establishments			7,100	
—	—	Contingent Expenses			5,300	
						67,600
		LIEUT. GOVERNOR OF BENGAL.				
1		Aide-de-Camp			8,700	
						8,700
		LIEUT. GOVERNOR OF NORTH-WESTERN PROVINCES.				
1		Aide-de-Camp			8,000	
						8,000
		LIEUT. GOVERNOR OF THE PUNJAB.				
1		Aide-de-Camp			6,600	
						6,600
		Carried forward, Rs. ...		.....		3,43,550

GRANT 2.—ADMINISTRATIVE STAFF,—*continued.*

Numbers.			Estimate, 1865-66.		Estimate, 1864-65.	
1864-65.	1865-66.		Rs.	Rs.	Rs.	Rs.
		Brought forward ...				3,43,550
		OFFICE OF ACCOUNT.				
		The amount provided in the Bengal Military Budget Estimate for 1864-65 for this Office is			*8,86,322	8,86,322
		The detail of this Grant for the year 1865-66 will depend upon the orders that may be given by the Supreme Government on the Commissioner's Report				
		TOTAL *(Personnel)*, RUPEES ...			.....	12,29,872

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 2), RUPEES_____

* The Pay of the Commandant and Pay-master of Invalids and his Office Establishment has been transferred to Grant I.

GRANT

REGIMENTAL PAY,

NUMBERS (Per Establishment) Exclusive of Native Artificers and Followers. Vide Appendix No. page		For Detail of Establishment and Charges for each Arm of the Service, Vide Appendices Nos. pp.	PAY OF EUROPEANS.					
			Pay of Officers.	Deduct		Net Amount required for Pay of Officers.	Pay of Non-Commissioned Officers, Rank and File	Subordinate Medical Establishment.
				No	Pay of Officers in Europe and in Staff Employ.			
1864-65.	1865-66		Rs.		Rs.	Rs.	Rs.	Rs.
		EUROPEAN ARMY.						
		Artillery						
		Cavalry						
		Engineers						
		Infantry						
		Invalid and Veteran Establishment						
		Staff Corps						
		General List, Cavalry { Including Cadres of old Corps. }						
		" " Infantry { Including Cadres of old Corps. }						
		Unattached and Local Officers ...						
		NATIVE ARMY.						
		Artillery						
		Governor General's Body Guard..						
		Cavalry						
		Engineers						
		Infantry						
		HYDERABAD CONTINGENT.						
		Artillery						
		Cavalry						
		Infantry						
		Total 1865-66, Rs. ...						
		Total 1864-65, Rs. ...						

3.

ALLOWANCES, AND CHARGES.

PAY OF NATIVES.		ALLOWANCES.							ESTIMATE.	
Commissioned and Non-Commissioned Officer, Rank and File.	Native Artificers and Followers	Staff and Command Allowances.	Pay of Regimental Educational Establishment.	Contract Allowance for Artillery Wagons, Farriery, Repair of Arms, &c., &c.	Family Allowances	Good Conduct Allowance.	Good Shooting Allowance	Hutting money to Native Troops.	1865-66.	1864-65.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
										44,81,255
										27,67,139
										47,000
										1,20,11,382
										2,12,924
										2,50,500
										2,74,600
										14,61,800
										31,000
										2,51,800
										86,090
										64,74,351
										2,53,343
										91,37,645
										1,57,496
										11,24,630
										8,31,024

GRANT 4.

COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.

Numbers. 1864-65.	Numbers. 1863-64.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		EXECUTIVE ESTABLISHMENT.				
1		Commissary General			30,000	
3		Deputy Commissary Generals			70,300	
4		Assistant Commissary Generals, 1st Class ...			76,050	
4		" " 2nd Class ...			59,150	
6		Deputy Assistant Commissary Generals, 1st Class			64,900	
6		" " 2nd Class			54,820	
12		Sub-Assistant Commissary Generals, 1st Class ...			1,09,930	
8		" " 2nd Class...			40,050	
2		" on Probation... ...			12,160	
1		Assistant Commissary			5,480	
4		Deputy Assistant Commissary			13,930	
20		Conductors			35,010	
35		Sub-Conductors			40,360	
95		Non-Commissioned Officers			79,760	
		Family Allowances			6,162	
		Office Establishments			2,84,700	
		Rent of Offices			23,130	
		Travelling Expenses			13,525	
		Printing and Advertising			32,965	
		Office Contingencies			21,780	
						10,83,162
		SUBORDINATE ESTABLISHMENT.				
		Regimental Establishments, Marching Allowances, and Contingencies			91,000	
		Godown Establishment and Contingencies			62,010	
		Transport Establishment, Marching Allowances, and Contingencies			18,490	
		Quarter Master's Establishments and Marching Allowances			65,900	
		Cattle Establishment			28,600	
		Dooley Bearers			2,08,600	
						4,74,600
		Total (*Personnel*), Rupees ...			.....	15,57,762
		Carried forward, Rs. ...			.....	15,57,762

Note.—The Commissariat Officers, in addition to the duty of Provisioning and Transporting the Troops, obtain all local Supplies that are required for the Ordnance, Barrack, Medical, and Clothing Departments; the amount required for those Services is provided in the Grants appertaining thereto; the aggregate estimated cost for the year 1865-66 is Rupees_____

GRANT 4.—COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES,—*continued.*

	Estimate, 1865-66.		Estimate, 1864-65.	
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	....		....	15,57,762
COMMISSARIAT SUPPLIES.				
Rs.				
Provisions for Europeans			38,62,900	
Provisions for Natives			65,900	
Compensation to Natives for dearness of Provisions ...				
Purchase of Reserve Stock			8,63,000	
Malt Liquor *			20,46,500	
Rum and Arrack *			5,37,000	
Carriage of Commissariat supplies			—	
Contingent Expenses			—	
				73,75,300
COMMISSARIAT SERVICES.				
Rs.				
Purchase of Live-Stock			92,400	
Transport Charges:—				
Feed of Commissariat Cattle				
Hire of Transport			20,00,000	
Inland Water Charges				
Railway Charges				
Freight and Charges of Stores from England ...			—	
Feed of Horses			4,90,400	
Camp Contingencies			25,000	
Cattle Gear, Implements, and Godown Furniture ...			—	
Miscellaneous			11,100	
Total (*Materiel*), Rupees ...				26,18,900
Total, Rupees ...			.....	1,15,51,962

Amount of Estimate for 1865-66 (Grant 4), Rupees _____

* Supplies of Malt Liquor are made to the Troops considerably under cost price: The aggregate amount received for that article and for Rum and Arrack during the year 1863 64 was as follows:—

	Rs.
Malt Liquor	
Rum and Arrack	

These sums were placed to the credit of Revenue as a Military Receipt during that year.

GRANT 5.

STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		ESTABLISHMENTS.				
1		Superintendent of Studs			21,800	
2		Deputy Superintendent			36,700	
2		1st Assistant in charge of Depôts			26,580	
2		2nd " "			24,670	
3		Sub-Assistants			29,545	
4		Sub-Assistants on probation			28,925	
1		Medical Officer			4,880	
5		Veterinary Surgeons			30,187	
1		Superintendent of Cattle Farm			4,800	
23		Warrant and Non-Commissioned Officers ...			23,900	
—		Stud and Cattle Establishments			30,300	
58		Office Establishment			34,000	
		Allowance to Officers in Medical charge			4,800	
		Family Allowances			450	
		Travelling Expenses			5,780	
		Rent of Offices			1,714	
		Office Contingencies			3,686	
						3,12,717
		Total *(Personnel)*, Rupees ...	...		...	3,12,717
		PURCHASE OF CATTLE.				
		Probable expenditure for the purchase of :— Rs.				
		Stallions				
		Mares			3,07,500	
		Colts and Fillies				
		Bullocks			5,100	
		Camels			600	
		Contingent and Miscellaneous Expenses			29,200	
						3,42,400
		FEED OF CATTLE.				
		Probable Expenditure for the Feed and Expenses of Cattle at the Depôts			6,74,800	
		MISCELLANEOUS.				
		Road Expenses of Cattle and Remounts			60,200	
		Cultivation Expenses			—	
						7,35,000
		Total *(Materiel)*, Rupees ...	...		...	10,77,400
		Total, Rupees ...	...		...	13,90,117

Amount of Estimate for 1865-66 (Grant 5), Rupees_____

GRANT 6.

CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		CLOTHING DEPÔT, PRESIDENCY.				
		Superintending Establishment.				
1		Agent			23,400	
1		Assistant Agent			12,000	
		Clerks			11,800	
		Servants				
—	—	Temporary Establishment			3,000	
—	—	Office Contingencies			4,380	
		Manufacturing and Store Establishment.				
2		Master Tailors			5,160	
1		Store-keeper____Class Conductor			2,950	
		Laborers and Others for Store and Packing duties			3,550	
		Establishment			10,640	
		Extra Distributors, Examiners, &c. ...			3,200	
—	—	Fees to Officers for inspecting Clothing ...			1,200	
—	—	House-Rent			720	
		Total *(Personnel)*, Rupees ...	...		...	82,000
		CLOTHING SUPPLIES AND SERVICES.				
		Agency.				
		Making Clothing, Great Coats, and Cloaks for European and Native Troops			2,00,380	
		Transport and Packing Materials and Charges... ..			34,500	
		Freight and Charges for Stores received from England ...			9,000	
		Cost and Supplies obtained locally			2,000	
		Contingent Charges			10,300	
		Regimental.				
		Making and Altering Clothing at Head Quarters of Regiments			—	
		Compensation in lieu of Clothing			5,31,720	
		Total *(Materiel)*, Rupees ...			...	7,87,900
		Total, Rupees ...			...	8,69,900

Amount of Estimate in 1865-66 (Grant 6), Rupees_____

GRANT 7.

BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		EXECUTIVE ESTABLISHMENT.				
18		Barrack Masters, 1st Class			1,23,800	
16		„ „ 2nd Class				
98		Barrack Sergeants			89,400	
—		Office Establishments			43,000	
		Office Allowances and Contingencies				
		Family Allowance			5,760	
						2,61,960
		SUBORDINATE ESTABLISHMENTS.				
		Regular Establishment			21,000	
		Conservancy Establishment			51,900	
		Punkah-pulling Establishment			2,66,900	
		Tattie-watering Establishment			99,600	
						4,39,400
		TOTAL *(Personnel)*, RUPEES ...	.....		.....	7,01,360
		BARRACK FURNITURE.				
		Purchase and Repair of Barrack Furniture			2,66,060	
		BARRACK BEDDING.				
		Purchase of Barrack Bedding			3,10,000	
		LIGHTING AND CLEANING.				
		Provision of supplies for Lighting and Cleaning of Barracks and Hospitals			1,50,380	
		MISCELLANEOUS. Rs.				
		Carriage of Barrack Stores			18,820	
		Purchase of Petty Supplies, including Utensils			2,28,440	
		Repair of Barrack Fixtures ...			—	
		Contingent and Unforeseen Expenses ...			—	
		TOTAL *(Materiel)*, RUPEES ..			...	9,73,700
		TOTAL, RUPEES ...			...	16,75,060

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 7), RUPEES _____

GRANT 8.

ADMINISTRATION OF MARTIAL LAW.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		JUDGE ADVOCATE GENERAL'S DEPARTMENT.				
		HEAD QUARTERS.				
1		Judge Advocate General			28,800	
1		Deputy Judge Advocate General			18,710	
1		Assistant to the Judge Advocate General ..			6,000	
		Office Establishment			7,400	
		Travelling Allowances			150	
		Extra Allowance to Office Establishment when moving with Head Quarters			2,600	
		Office Contingencies			1,750	
						65,410
8		Deputy Judge Advocate Generals			1,00,990	
—	—	Office Allowance to ditto			4,800	
						1,05,790
		GARRISON MILITARY PRISONS.				
		Lucknow			4,096	
		Family Allowance			120	
						4,216
		MISCELLANEOUS.				
		Compensation to Witnesses at Military Courts (including Travelling Expenses)			2,500	
						2,500
		TOTAL *(Personnel)*, RUPEES ...			...	1,77,916

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 8), RUPEES_____

N. B.—The cost of subsisting men in Prisons and Cells is defrayed from the "Prison Fund."

GRANT 9.

MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		MEDICAL ESTABLISHMENT (INDIAN).				
		PRESIDENCY.				
1		Principal Inspector General			36,000	
2		Secretary to Principal Inspector General ...			27,980	
—		Office Establishment			11,556	
		Rent, &c., of Office			4,572	
		Travelling Allowances			—	
		Contingent Expenses			10,075	
		Arrear Establishment			2,004	
						92,187
Numbers. 1864-65.	Numbers. 1865-66.	DISTRICTS.				
2		Inspectors General of Hospitals			47,980	
14		Deputy Inspectors General of Hospitals ...			3,02,380	
41		Surgeon Majors ... . / Surgeons			1,62,181	
71		Assistant Surgeons			1,58,582	
3		Veterinary Surgeons			12,260	
64		Warrant and Subordinate Medical Officers ..			55,766	
48		Native Doctors			12,600	
9		Writers			3,462	
		Extra and Office Allowance to Inspectors and Deputy Inspectors General			11,760	
		Travelling and Contingent Expenses of Medical Officers ...			13,112	
		Allowance to Medical Staff of Hyderabad Contingent ..			9,250	
		Allowance to Students at the Medical College ...			5,160	
		Extra Allowance to Native Doctors for English Qualifications			4,200	
		Establishments at General Hospitals			1,020	
						7,99,713
						8,91,900
Numbers. 1864-65.	Numbers. 1865-66.	**MEDICAL STORE DEPÔTS.**				
		PRESIDENCY.				
1		Principal Medical Store-keeper			17,388	
1		Medical Warrant Officer			3,081	
—	—	Depôt and Office Establishments			21,950	
—	—	Contingent Expenses			1,599	
		STATION DEPÔTS.				
4		Medical Store-keepers			27,440	
7		Medical Warrant Officers			9,555	
—	—	Depôt and Office Establishments			11,980	
—	—	Contingent Expenses			372	
						93,374
		Carried forward, Rs. ...				9,85,274

GRANT 9.—MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES,—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		Brought forward ...				9,85,274
		MEDICAL ESTABLISHMENT (BRITISH).				
		PRESIDENCY.				
1		Inspector General of Hospitals			30,000	
2		Secretary to Inspector General			20,860	
		Office Establishment			15,380	
		Travelling Allowances			1,800	
		Contingent Expenses			1,700	
		Arrear Establishment			3,720	
						73,460
Numbers. 1864-65.	Numbers. 1865-66.	DISTRICTS.				
2		Deputy Inspector General of Hospitals ...			43,200	
5		Staff Surgeon Majors			50,456	
		Staff Surgeons				
8		Staff Assistant Surgeons			33,788	
		Extra and Office Allowance to Deputy Inspector General ...			1,440	
		Travelling and Contingent Expenses of Medical Officers ...				1,28,884
		STATION HOSPITALS.				
		Subordinate Establishment			3,82,630	
		Punkah and Tattie-watering Establishment			42,170	
		Miscellaneous Charges				4,24,800
		TOTAL *(Personnel)*, RUPEES ...	...		...	16,12,418
		MEDICAL SUPPLIES.				
		Cost of Medicines and Medical Stores*			8,56,000	
		Diets and Medical Comforts to Patients and Hospital Servants				
		Carriage of Medical Stores				
		Freight and Charges of Medical Stores from England ...			1,100	
		TOTAL *(Materiel)*, RUPEES ..				8,57,100
		TOTAL, RUPEES ...			...	24,69,518

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 9), RUPEES _____.

* The cost of the Medicines and Medical Stores to be supplied to Civil Hospitals and Dispensaries is provided in this amount.

GRANT 10.

ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		SUPERVISING STAFF.				
		OFFICE OF THE INSPECTOR GENERAL.				
1		Inspector General of Ordnance and Magazines ...			30,000	
1		Assistant to Inspector General			10,000	
1		Warrant and Non-Commissioned Officers ..			1,630	
26		Office Establishment			26,172	
		House-rent			3,000	
		Printing Charges			2,118	
		Contingent Expenses			1,300	
						74,220
		OFFICE OF THE DEPUTY INSPECTOR GENERAL.				
1		Deputy Inspector of Ordnance			25,600	
1		Warrant and Non-Commissioned Officers ...			1,750	
3		Office Establishment			2,592	
		Contingent Expenses			900	
						30,842
		ARSENALS, MAGAZINES, AND DEPÔTS.				
3		Commissaries of Ordnance, 1st Class ...			32,510	
2		" " 2nd Class ..			19,812	
6		" " 3rd Class ...			35,878	
131		Warrant and Non-Commissioned Officers ...			2,13,797	
1,924		Artificers, Laborers, and others ...			1,65,855	
		Extra and Temporary Artificers and others ...			70,345	
63		Office Establishment			49,233	
		Family Allowances			3,666	
		Contingent Expenses			3,814	
						5,94,910
		MANUFACTURING ESTABLISHMENTS.				
		GUN FOUNDRY, COSSIPORE.				
1		Superintendent			16,305	
6		Engineer, Foremen, and Overseers			14,495	
16		Artificers, Laborers, and others			60,000	
8		Office Establishment			3,905	
		Contingent Expenses			7	
						94,712
		GUNPOWDER AGENCY, ISHAPORE.				
1		Agent for Gunpowder			19,670	
2		Warrant and Non-Commissioned Officers ...			4,760	
155		Artificers, Laborers, and others			16,000	
8		Office Establishment			2,148	
		Contingent Expenses			9	42,587
		Carried forward, Rs. ...	...		...	8,37,271

GRANT 10.—ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE,—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.	MANUFACTURING ESTABLISHMENTS, —*continued.*	Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		Brought forward ...				8,37,271
		GUN CARRIAGE AGENCY, FUTTYGURH.				
1		Gun Carriage Agent			16,305	
1		Store-keeper			3,633	
5		Warrant and Non-Commissioned Officers ...			11,290	
28		Artificers, Laborers, and others			38,083	
7		Office Establishment			4,560	
		Office Contingencies			1,000	
						74,871
Numbers. 1864-65.	Numbers. 1865-66.	TIMBER AGENCY, CALCUTTA.				
1		Timber Agent			6,000	
11		Artificers, Laborers, and others			8,892	
2		Office Establishment			492	
		Contingent Expenses			138	
						15,522
Numbers. 1864-65.	Numbers. 1865-66.	CARTRIDGE AND PERCUSSION CAP MANUFACTORY, DUM-DUM.				
1		Commissary of Ordnance			8,010	
8		Warrant and Non-Commissioned Officers ...			14,630	
237		Artificers, Laborers, and others			30,744	
4		Office Establishment			1,992	
		Family Allowances			222	
		Contingent Expenses			144	
						55,742
Numbers. 1864-65.	Numbers. 1865-66.	SADDLERY DEPÔT AND TANNERY ESTABLISHMENT, CAWNPORE.				
1		Commissary of Ordnance			8,010	
1		Chief Tanner and Currier			4,000	
5		Warrant and Non-Commissioned Officers ...			6,345	
99		Artificers, Laborers, and others			16,881	
3		Office Establishment			1,776	
		Miscellaneous			3,070	
						40,082
		TOTAL *(Personnel)*, RUPEES ...	.....		.....	10,23,488
		STORES AND CAMP EQUIPAGE.				
		Charge for Forest Operations			86,800	
		Local supply of Stores for Arsenals, Magazines, and Depôts				
		Local supplies for Manufacturing Establishments:— Rs.				
		Gun Foundry				
		Gunpowder Agency				
		Gun Carriage Agency				
		Timber Agency			12,41,300	
		Cartridge and Percussion Cap Manufactory				
		Saddlery Depôt and Tannery ...				
		Purchase of Camp Equipage			.....	
		Repair of ditto			48,000	
		Repair of Saddlery			31,900	
		Carriage and Freight of Stores			63,200	
		Miscellaneous			12,300	
		TOTAL *(Material)* RUPEES ...			...	14,83,500
		TOTAL, RUPEES ..	...		...	25,06,988

TOTAL AMOUNT OF ESTIMATE IN 1865-66 (GRANT 10), RUPEES _____

GRANT 11.

ECCLESIASTICAL.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		CHAPLAINS TO THE ARMY.				
		CHURCH OF ENGLAND.*				
		PRESBYTERIAN.*				
4		Chaplains			38,400	
—	—	Travelling Allowances			200	
—	—	Contingent Expenses			500	
						39,100
		ROMAN CATHOLIC.				
40		Allowance to Chaplains			84,600	
—	—	Travelling Allowances			6,800	
—	—	Contingent Expenses			11,600	
—	—	Compensation for use of Chapels			1,400	
						1,04,400
		TOTAL *(Personnel)*, RUPEES ...			.....	1,43,500

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 11), RUPEES _____

* The Pay and Allowances of the whole of the Chaplains of the Church of England and those of the Presbyterian Church not especially attached to Regiments, are provided in the Civil Estimates.

GRANT 12.

EDUCATION.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		ARMY SCHOOLS.				
1		Superintendent			5,000	
1		Assistant Superintendent			3,100	
1		Office Establishment			400	
		Travelling Allowances			800	
		Contingent charges				
		Purchase of Books, Materials, &c.			35,000	
		Carriage and Miscellaneous Expenses			3,000	
						47,300
Numbers. 1864-65.	Numbers. 1865-66.	**LAWRENCE MILITARY ASYLUM. (SUNAWUR.)**				
1		Principal			10,800	
		Medical Establishment and Allowances ..			1,200	
		EDUCATIONAL STAFF.				
1		Head Master for Boys' School			3,600	
4		Assistant Masters			6,600	
		Munshee, Pupil Teachers, and Monitors ...			1,420	
1		Head Master for Girls' School			2,100	
1		Head Mistress			900	
2		Assistant Mistress, Infant Teachers, and Monitors			1,680	
125		Establishment			18,000	
		Cost of Clothing and Bedding			24,000	
		Cost of Provisions			36,000	
		Miscellaneous Expenses			15,600	
						1,21,900
		MILITARY NORMAL SCHOOL.				
		Establishment and Charges			17,600	
						17,600
		DONATIONS TO EDUCATIONAL INSTITUTIONS.				
		Kidderpore Lower Orphan School . .			50,000	
		Simla Military Orphanage			6,000	
		Roman Catholic Orphanages :— Rs.				
		Agra				
		Bukeypore				
		Calcutta			35,000	
		Patna				
		Simla				
						91,000
		TOTAL, RUPEES ...			...	2,77,800

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 12), RUPEES _____

GRANT 13.

SURVEYS,

TOPOGRAPHICAL AND TRIGONOMETRICAL.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		TOPOGRAPHICAL SURVEY.				
		(Personnel.)				
—	—	Surveyor General { Pay provided in the Budget of Government of India... }	—	—	—	—
14		Executive Officers { Including Hill and Equipment Allowance ... }			1,27,200	
787		Field Establishment, ditto ...			2,34,460	
8		Office Establishment			3,840	
		Contingent and Miscellaneous Expenses			61,000	
						4,26,500
Numbers. 1864-65.	Numbers. 1865-66.	**GREAT TRIGONOMETRICAL SURVEY OF INDIA.**				
		Personnel.				
1		Superintendent { Including Travelling Allowances ... ... }			23,600	
18		Executive Officers, ditto ditto ...			1,39,700	
		Field Establishment			2,41,300	
		Office Establishment			19,700	
		Contingent and Miscellaneous Expenses			98,100	
						5,22,400
		STORES.				
		Portion of Freight payable in India for Stores, Instruments, &c., purchased in England*			300	
						3600
		Total Surveys, Rupees ...			...	9,49,200

Amount of Estimate for 1865-66 (Grant 13), Rupees _____

* For the estimated cost of Stores Instruments, &c., to be procured in England, vide Extract of Home Statement, Page

GRANT 14.

SEA TRANSPORT CHARGES.

	Estimate, 1865-66.		Estimate, 1864-65.	
	Rs.	Rs.	Rs.	Rs.
Portion of Passage Money of European Corps forming the Relief for this year				
Passage Money on account of Officers to and from Europe ...				
Passage Money of Invalids				
" " of Recruits			11,68,200	
" " of Officers and Troops proceeding from Port to Port				
Medical Comforts, Bedding, Special Clothing, &c., supplied to Troops proceeding by Sea				
				11,68,200
Total, Rupees ...			...	11,68,200

Amount of Estimate for 1865-66 (Grant 14), Rupees_____

GRANT 15.

MISCELLANEOUS SERVICES.

	Estimate, 1865-66.		Estimate, 1864-65.	
SANATORY COMMISSION. Rs.	Rs.	Rs.	Rs.	Rs.
1 President			42,000	
3 Members at Rs. 300 each per mensem ...			10,800	
1 Secretary			7,200	
Office Establishment			—	
Printing Charges			—	
Contingencies			—	60,000
Donation to Military Fund			24,000	
Ditto to Orphan Society			25,800	
Ditto to Officers' Widows' Fund (British Troops) ...			6,400	
Derajat Frontier Militia			1,40,000	
Bounty Money to European Soldiers to induce them to extend their service in India			1,30,000	
Compensation for loss of Staff and Command Allowances ..			1,50,000	
Travelling Allowances to Officers and others			1,42,500	
Moonshee Allowance to Officers on passing in Native Languages			30,000	
Subsistence Allowance to Children of Pensioned Soldiers, &c. ...			3,834	
Charitable Allowances			900	
Compensation for Lands taken for Military purposes			1,00,000	
House rent to Non-Commissioned Officers			12,880	
Compensation to Zemindars for loss of Elephants			65,400	
Extra Staff			25,000	
Refund of Discharge Purchase Money			1,000	
Donation to European Female Asylum			4,800	
Gratuities to East Indian Regiment on Disbandment			18,126	
Cost of Country Stationery			8,000	
Contingencies			1,13,994	
				10,22,634
TOTAL *(Personnel)*, RUPEES ...			...	10,82,634

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 15), RUPEES _____

GRANT 16.

VOLUNTEER CORPS.

	Numbers. 1864-65.	Numbers. 1865-66.	Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
STAFF ALLOWANCES TO OFFICERS.						
Adjutant					1,644	
						1,644
STAFF ALLOWANCES TO NON-COMMISSIONED OFFICERS.						
Drill Instructors					672	
Family Allowance					60	
						732
CAPITATION GRANTS.						
TOTAL *(Personnel)*, RUPEES ...					.....	2,376

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 16), RUPEES _____

The Volunteers are also provided, at the expense of the Indian Government, with Arms, Ammunition, and Artillery and Engineer Stores, the cost of which is included in the foregoing Grants.

NON-EFFECTIVE SERVICES.

GRANT 17.

REWARDS FOR MILITARY SERVICES.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		VICTORIA CROSS.				
43		Non-Commissioned Officers and Privates ...			4,200	4,200
		ANNUITIES FOR MERITORIOUS SERVICE.				
		Sergeants			5,000	5,000
		GRATUITIES FOR MERITORIOUS SERVICE.				
—	—	Non-Commissioned Officers and Privates ...				
		ORDER OF BRITISH INDIA.				
		Native Army.				
19		1st Class			13,870	
45		2nd „			16,430	
		Hyderabad Contingent.				
2		1st Class			1,500	
3		2nd „			1,100	32,900
		ORDER OF MERIT.				
		Native Army.				
17		1st Class			8,680	
53		2nd „			13,050	
566		3rd „			28,460	
		Hyderabad Contingent.				
1		1st Class			1,550	
2		2nd „			400	
60		3rd „			9,150	
		Men serving in the Police.				
2		1st Class			840	
1		2nd „			80	
68		3rd „			6,490	68,700
		Total *(Personnel)* Rupees ...			.....	1,10,800

Amount of Estimate for 1865-66 (Grant 17), Rupees _____

GRANT 18.

RETIRED OFFICERS.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65 Rs.	Estimate, 1864-65 Rs.
7		General Officers			55,410	
1		Colonel			6,240	
7		Lieutenant Colonels			32,460	
3		Majors			8,570	
5		Captains			9,400	
1		Lieutenant			1,660	
		Inspector Generals of Hospitals				
		Deputy ditto ditto				
		Surgeon Majors				
		Surgeons				
		Assistant Surgeons				
		Veterinary Surgeons				
		Deputy Commissaries				
1		Assistant ditto			3,260	
		Deputy Assistant ditto				
		Conductors				
		Sub-Conductors				
		Apothecaries				
		Stewards				1,17,000
		Total *(Personnel)*, Rupees ...			.....	1,17,000

Amount of Estimate for 1865-66 (Grant 18), Rupees_____

GRANT 19.

MILITARY PENSIONS.

Numbers. 1864-65.	Numbers. 1865-66.		Estimate, 1865-66. Rs.	Estimate, 1865-66. Rs.	Estimate, 1864-65. Rs.	Estimate, 1864-65. Rs.
		PENSIONS TO EUROPEANS.				
		Pensions for Wounds.				
		Colonels			.....	
2		Lieutenant Colonels			5,880	
3		Majors			5,880	
15		Captains			14,590	
24		Lieutenants			16,470	
2		Ensigns			980	
						43,800
		Pensions.				
6		Officers			9,000	
37		Warrant Officers			29,800	
28		Medical Warrant Officers			25,100	
		Non-Commissioned Officers, Rank and File ...			80,000	
						1,43,900
		Hyderabad Contingent.				
3		Majors			13,690	
15		Captains			55,800	
1		Lieutenant			1,990	
1		Superintending Surgeon			5,000	
3		Warrant Officers			3,248	
10		Medical Warrant Officers			5,900	
4		Non-Commissioned Officers			1,572	
						87,200
		Total Pensions to Europeans, Rs. ..			.....	2,74,900
		PENSIONS TO NATIVES.				
		Pensions to Native Commissioned, Non-Commissioned Officers, Rank and File			13,00,000	
		Native Family Pensions (Heirs)			2,68,100	
		Special and Temporary Pensions			11,800	
					15,79,900	
		Hyderabad Contingent.				
		Pensions to Native Commissioned, Non-Commissioned Officers, Rank and File			86,400	
		Native Family Pensions (Heir)			6,800	
		Special and Temporary Pensions			500	
		Total Pensions to Natives, Rs. ...			.....	16,73,600
		Total *(Personnel)*, Rupees ...			.....	19,48,500

Amount of Estimate for 1865-66 (Grant 19), Rupees _____

GRANT 20.

WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.

	Estimate, 1865-66.		Estimate, 1864-65.	
	Rs.	Rs.	Rs.	Rs.
WIDOWS' PENSIONS.				
Pensions to Widows (Lord Clive's Fund)				
Ditto admitted since passing of Indian Government Act of 1858 (Acts XXI and XXII, Cap. 106) ...			20,800	
				20,800
COMPASSIONATE ALLOWANCES.				
Gratuities to Widows and Children of Officers who have been killed or have died of wounds			7,800	
				7,800
TOTAL (*Personnel*), RUPEES			...	28,600

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 20), RUPEES_____

GRANT 21.

CIVIL PENSIONS AND GRATUITIES.

		Estimate, 1865-66.	Estimate, 1864-65.
		Rs.	Rs.
CIVIL PENSIONS.	Rs.		
The Amount granted in the Budget Estimate of 1864-65 was ...	91,598		91,598
DEDUCT—			
For Pensions which have ceased since the date of last Estimates ...			
ADD—			
New Pensions which have been granted since the date of last Estimates.			

Names.	Office and Establishment.	Age at time of retirement.	Period of Service.	Average Salary during past 5 years.	Annual Amount of Pension.
				Rs.	Rs.
Carried forward, Rs. ...					91,598

GRANT 21.—CIVIL PENSIONS AND GRATUITIES,—*continued.*

Names.	Office and Establishment.	Age at time of retirement	Period of Service.	Average Salary during past 5 years.	Annual Amount of Pensions.	Estimate, 1865-66.	Estimate, 1864-65.
						Rs.	Rs.
	Brought forward ...	...	...		.....		91,598
	Total Civil Pensions, Rupees ...						91,598
	GRATUITIES.						
Gratuities for discharged Public Servants of the Military Offices ..			...		...	...	...
	Total *(Personnel)*, Rupees ...						91,598

Amount of Estimate for 1865-66 (Grant 21), Rupees _____

HYDERABAD CONTINGENT.

STATEMENT SHOWING THE ESTIMATED EXPENDITURE FOR MILITARY SERVICES PROVIDED UNDER THE SEPARATE GRANTS IN THE BENGAL MILITARY BUDGET ESTIMATES FOR 1865-66 ON ACCOUNT OF THE HYDERABAD CONTINGENT.

Grants.	Page of Estimate.	Nature of Service.		Amount.
			Rs.	Rs.
		Total, Rupees ...		

RECEIPTS AND RECOVERIES.

STATEMENT SHOWING THE ESTIMATED RECEIPTS AND RECOVERIES ON ACCOUNT OF MILITARY SERVICES TO BE CREDITED TO REVENUE DURING THE YEAR FROM 1ST MAY 1865 TO 30TH APRIL 1866.

(See Statement, page 12.)

Grants.		Estimate, 1865-66.	Estimate, 1864-65.
		Rs.	Rs.
1	Army and Garrison Staff - - - - -		—
2	Administrative Staff - - - - -		—
3	Regimental Pay, Allowances, and Charges. - -		—
4	Commissariat Establishments, Supplies, and Services -		28,14,500
5	Stud and Remount Establishments, Supplies, and Services		1,25,000
6	Clothing Establishment, Supplies, and Services - -		37,000
7	Barrack Establishments, Supplies, and Services - -		—
8	Administration of Martial Law - - - -		—
9	Medical Establishments, Services, and Supplies - -		1,67,000
10	Ordnance Establishments, Stores, and Camp Equipage -		2,50,000
11	Ecclesiastical - - - - - -		—
12	Education - - - - - -		—
13	Surveys, Topographical and Trigonometrical - -		—
14	Sea Transport Charges - - - - -		—
15	Miscellaneous - - - - - -		3,00,000
16	Volunteer Corps - - - - - -		—
	Total, Rupees ...		36,93,500

APPENDIX.

See Para 261 of Report.

GRANT 3.—APPENDIX NO.

DETAIL OF THE REGIMENTAL ESTABLISHMENTS OF THE EUROPEAN AND NATIVE ARMIES IN BENGAL DURING THE YEAR 1865-66.

Corps.	European Army. Established Strength of European Brigades and Regiments in Bengal				Native Army. Established Strength of Native Brigades and Regiments in Bengal.			Native Artificers and Followers.
	Officers.	Non-Commissioned Officers, Trumpeters, Drummers, and others.	Rank and File.	Total all Ranks.	European Officers.	Native Officers, Non-Commissioned Officers, Rank and File.	Total all Ranks.	
Artillery.								
Carried forward ...								

GRANT 3.—APPENDIX NO. DETAIL OF THE REGIMENTAL ESTABLISHMENTS, &c.,—*continued.*

Corps.	EUROPEAN ARMY. Established Strength of European Brigades and Regiments in Bengal.				NATIVE ARMY. Established Strength of Native Brigades and Regiments in Bengal.			Native Artificers and Followers.
	Officers.	Non-Commissioned Officers, Trumpeters, Drummers, and others.	Rank and File.	Total all Ranks.	European Officers.	Native Officers, Non-Commissioned Officers, Rank and File.	Total all Ranks.	
Brought forward ...								
Carried forward ...								

GRANT 3.—APPENDIX NO. DETAIL OF THE REGIMENTAL ESTABLISHMENTS, &C.,—*continued.*

Corps.	European Army. Established Strength of European Brigades and Regiments in Bengal.				Native Army. Established Strength of Native Brigades and Regiments in Bengal.			Native Artificers and Followers.
	Officers.	Non-Commissioned Officers, Trumpeters, Drummers, and others.	Rank and File.	Total all Ranks.	European Officers	Native Officers, Non-Commissioned Officers, Rank and File	Total all Ranks	
Brought forward...								
Total ...								

RECAPITULATION.

Artillery								
Cavalry								
Engineers and Sappers.								
Infantry								
Invalid and Veteran Establishment ...								
Staff Corps								
Miscellaneous Officers								
Total Force in Bengal								

GRANT 3.—APPENDIX NO.

REGIMENTAL PAY, ALLOWANCES, AND CHARGES.

ROYAL HORSE ARTILLERY.

HEAD QUARTER'S STAFF FOR TWO BRIGADES.

DETAIL OF THE STAFF OF ONE BRIGADE.

RANK.	Numbers.	Rate of Pay per mensem.	Total.
		Rs. As. P.	Rs. As. P.
Colonel Commandant -	–	... ...	... ...
Colonels - - - -	2	1,478 7 0	2,956 14 0
Lieutenant Colonels -	3	1,157 0 0	3,471 0 0
Ditto (on Major's Pay)	1	... ...	929 6 4
Riding Master - -	1	... ...	347 7 9
Quarter Master - -	1	... ...	417 0 3
Adjutant (2nd Captain) -	1	... ...	563 0 4
Sergeant Major - -	1	... ...	61 3 0
Quarter Master Sergeant -	1	... ...	53 11 8
Hospital Sergeant - -	1	... ...	39 2 11
Orderly Room Sergeant -	1	... ...	39 2 11
Trumpet Major - -	1	... ...	39 2 11
Total Numbers and -	14	Pay per mensem.	8,917 4 1
Total Pay per annum -			1,07,007 1 0
ADD—			
Five days' pay for Non-Commissioned Officers, per annum - - - -			38 11 10
STAFF AND COMMAND ALLOWANCES.			
Brigade Command - - -		400 0 0	
Adjutant - - - -		182 7 0	
Orderly Room Sergeant - -		14 11 1	
		597 2 1	7,165 9 0
Contract Allowance for shoeing Horses and Repair of Saddles - - - - - - -			180 0 0
Pay of Librarian - - - - - - -			96 0 0
Pay of 18 Native Followers and Artificers -			1,032 0 0
TOTAL HEAD QUARTERS FOR ONE BRIGADE PER ANNUM - - - - - - - -			1,15,519 5 10
TOTAL DITTO FOR TWO BRIGADES, PER ANNUM -			2,31,038 11 8
ADD—			
Extra Pay to Riding Master - -			1,918 11 0
TOTAL HEAD QUARTERS, STAFF, PER ANNUM -			2,32,957 6 8

TWELVE BATTERIES.

DETAIL ESTABLISHMENT OF ONE BATTERY.

RANK.	Numbers.	Rate of Pay per mensem.	Total.
		Rs. As. P	Rs. As. P.
Captain - - -	1	... ...	563 0 4
2nd Captain - - -	1	... ...	563 0 4
Lieutenants - - -	2	365 4 0	730 8 0
2nd Lieutenant - -	1	... ...	310 10 4
Assistant Surgeon - -	1	... ...	... ...
Staff Sergeants - -	2	52 15 4	105 14 8
Sergeants - - -	6	39 2 11	235 1 6
Corporals - - -	6	29 6 2	176 5 0
Bombardiers - - -	6	26 15 0	161 10 0
Gunners - - -	76	16 3 7	1,233 0 4
Drivers - - - -	42	13 12 5	578 9 6
Trumpeter - - -	1	... ...	26 15 0
Ditto - - - -	1	... ...	16 3 7
Sergeant Farrier and Carriage Smith - -	1	... ...	45 0 0
Shoeing and Carriage Smiths - - -	2	28 7 6	56 15 0
Collar-maker - - -	1	... ...	25 6 6
Wheeler - - - -	1	... ...	25 6 6
Total Numbers and -	151	Pay per mensem.	4,853 10 7
Total pay per annum -			58,243 15 0
ADD—			
Five days' pay for Non-Commissioned Officers and men, per annum - -			447 11 11
STAFF AND COMMAND ALLOWANCES.			
Battery Command - -		30 0 0	
Mess Allowance - - -		40 0 0	
Rough Rider - - - -		7 7 3	
Pay Sergeant- - - -		7 0 0	
Hospital Sergeant - - -		7 8 0	
Saving's Bank Clerk - -		5 0 0	
		96 15 3	1,163 7 0
Contract Allowance for Repair of Arms, Wagons, Harness, &c., and for Shoeing Horses - -			9,837 0 0
Good Conduct Pay - -		104 7 5	
Good Shooting Pay - -		31 4 0	
		135 11 5	1,628 9 0
Pay of 340 Native Followers and Artificers -			17,802 0 0
TOTAL OF ONE BATTERY, PER ANNUM -			89,122 10 11
TOTAL OF TWELVE BATTERIES, PER ANNUM -			10,69,472 3 0

GRANT 3.—APPENDIX NO. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.,—*continued.*

ROYAL ARTILLERY—LIGHT FIELD BATTERIES.

HEAD QUARTERS STAFF OF FOUR BRIGADES. (11th, 16th, 19th, and 26th.)

Detail Establishment of one Brigade.

RANK.	Numbers.	Rate of Pay per mensem.	Total.
		Rs. As. P.	Rs. As. P.
Colonel Commandant ...	–	... ...	.. ...
Colonels	2	1,295 5 0	2,590 10 0
Lieutenant Colonels ...	3	1,032 4 0	3,096 12 0
Ditto (on Major's Pay)	1	... ...	789 3 0
Riding Master	1	... ...	347 7 9
Quarter Master	1	... ...	389 14 3
Adjutant (2nd Captain) ..	1	... ...	477 7 8
Surgeon	1	... ...	433 10 0
Veterinary Surgeons ...	3	340 10 4	1,021 15 0
Sergeant Major	1	... ...	57 13 9
Quarter Master Sergeant...	1	... ...	50 8 2
Hospital Sergeant ...	1	... ...	36 11 9
Orderly Room Sergeant ...	1	... ...	36 11 9
Trumpet Major	1	... ...	36 11 9
Total Numbers and ...	18	Pay per mensem	9,365 8 10
Total Pay per annum ...			1,12,386 10 0
Add—			
Five days' pay for Non-Commissioned Officers, per annum			36 6 10
Staff and Command Allowances.			
Brigade Command		400 0 0	
Surgeon's Staff		300 0 0	
Adjutant's Staff		227 0 0	
Orderly Room Sergeant ...		14 11 1	
		941 11 1	11,300 5 0
Pay of Librarian			96 0 0
Contract Allowance for shoeing Horses and Repair of Saddles			180 0 0
Pay of 18 Native Followers and Artificers ...			1,032 0 0
Total Head Quarter's Staff for one Brigade, per annum			1,25,031 5 10
Total ditto for four Brigades, per annum			5,00,125 7 4

TWENTY-SIX BATTERIES.

Detail Establishment of one Battery.

RANK.	Numbers.	Rate of Pay per mensem.	Total.
		Rs. As. P.	Rs. As. P.
Captain	1	... ...	493 10 0
2nd Captain	1	... ...	477 7 8
Lieutenants	2	295 12 0	591 8 0
2nd Lieutenant	1	... ...	243 5 0
Assistant Surgeon ...	1	... ..	295 12 0
Staff Sergeants	2	50 8 2	101 0 4
Sergeants	6	36 11 9	220 6 6
Corporals	6	26 15 0	161 10 0
Bombardiers	6	24 7 10	146 15 0
Gunners	76	13 12 5	1,046 15 8
Drivers	42	13 12 5	578 9 6
Trumpeter	1	... ...	24 7 10
Ditto	1	... ...	13 12 5
Farrier and Carriage Smith	1	... ...	42 8 10
Shoeing and Carriage Smiths	2	26 0 4	52 0 8
Collar-maker	1	... ...	22 15 4
Wheeler	1	... ...	22 15 4
Total Numbers and ...	151	Pay per mensem.	4,536 0 1
Total Pay per annum ...			54,432 1 0
Add—			
Five days' pay for Non-Commissioned Officers per annum			405 11 7
Staff and Command Allowances.			
Battery Command		30 0 0	
Mess Allowance		40 0 0	
Rough Rider		7 7 3	
Pay Sergeant...		7 0 0	
Hospital Sergeant		7 8 0	
Savings' Bank Clerk		5 0 0	
		96 15 3	1,163 7 0
Contract Allowance for Repair of Arms, Wagons, Harness, and for shoeing Horses			6,849 0 0
Pay of 225 Native Followers and Artificers ...			12,282 0 0
Total Pay of one Battery, per annum ...			75,132 3 7
Total Pay of twenty-six Batteries, do. ...			19,53,437 13 2
Good Conduct Pay		34,703 4 0	
Good Shooting Pay		7,187 4 0	41,890 8 0
Extra pay to Native Followers ...			9,384 0 0
Total ...			20,04,712 5 2

GRANT 3.—APPENDIX NO. REGIMENTAL PAY, ALLOWANCES, AND CHARGES,—*continued.*

CAVALRY.

HER MAJESTY'S BRITISH CAVALRY.
(SEVEN REGIMENTS.)

DETAIL ESTABLISHMENT OF ONE REGIMENT OF SEVEN TROOPS.

RANKS.	Numbers.	Rate of Pay per mensem.	Total.
		Rs. As. P.	Rs. As. P.
Colonel	...	... ...	... ...
Lieutenant Colonel ...	1	... ...	1,157 0 0
Majors	2	929 6 4	1,858 12 8
Captains	7	563 0 4	3,941 2 4
Lieutenants	7	365 4 0	2,556 12 0
Cornets	7	310 10 4	2,174 8 4
Pay Master	1	... ...	535 13 0
Adjutant	1	... ...	365 4 0
Riding Master	1	... ...	389 14 9
Quarter Master	1	... ...	316 12 9
Surgeon	1	... ...	563 0 4
Assistant Surgeons ...	2	395 4 0	790 8 0
Veterinary Surgeon ...	1	... ...	340 10 4
Regimental Sergt. Major...	1	... ...	51 7 0
Quarter Master Sergeant...	1	... ...	42 10 10
Band Master Sergeant ...	1	... ...	42 10 10
Troop Sergeant Majors ...	7	42 10 10	298 11 10
Sergeant Instructor of Musketry	1	... ..	
Paymaster Sergeant ...	1	... ...	[illegible] 10 4
Armourer Sergeant ...	1	... ..	[illegible] 10 4
Hospital Sergeant... ...	1	... ...	33 8 9
Saddler Sergeant... ...	1	... ...	28 10 4
Orderly Room Clerk ...	1	... ...	28 10 4
Farrier Major	1	... ...	48 15 8
Farriers	6	31 13 5	191 0 6
Shoeing Smith	1	... ...	24 4 3
Trumpet Major	1	... ...	28 10 4
Sergeants	21	28 10 4	601 9 0
Trumpeters	7	16 7 8	115 5 8
Corporals	28	18 14 10	529 15 4
Privates	434	14 2 11	6,155 1 10
Total Numbers and ...		Pay per mensem.	
Total Pay per annum ...			
ADD—			
Five days' pay of Non-Commissioned Officers per annum			1,380 3 8
COMMAND AND STAFF ALLOWANCES.			
Regimental Command Allowance		400 0 0	
Troop " ...		525 0 0	
Adjutant's Allowance ...		212 7 0	
Interpreter's "		100 0 0	
Quarter Master's "		117 0 0	
Paymaster's "		65 5 4	
Surgeon's "		300 0 0	
Mess Allowance		150 0 0	
Allowance to Non-Commissioned Officers		90 0 0	
		1,959 14 4	23,518 12 0
Pay of Moonshee and Librarian			216 0 0
Contract Allowance for shoeing Horses, &c., and for Riding House Expenses			12,312 6 0
Pay of 843 Native Followers and Artificers ...			42,525 0 0
TOTAL FOR ONE REGIMENT, PER ANNUM ...			
TOTAL FOR SEVEN REGIMENTS, PER ANNUM...			
Good Conduct Pay		44,193 6 0	
Good Shooting Pay		2,040 0 0	
Total ...			

GRANT 3.—APPENDIX NO. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.—*continued.*

INFANTRY.

HER MAJESTY'S BRITISH INFANTRY.
(THIRTY-FIVE REGIMENTS.)

DETAIL ESTABLISHMENT OF ONE REGIMENT OF TEN COMPANIES.

RANKS.	Numbers.	Rate of Pay per mensem.	Total.
		Rs. As. P.	Rs. As. P.
Colonel	...	... ...	... ...
Lieutenant Colonel ...	1	... ...	1,032 4 0
Majors	2	789 3 0	1,578 6 0
Captains	10	415 6 0	4,153 12 0
Lieutenants	12	256 10 0	3,079 8 0
Ensigns	8	202 12 5	1,622 3 4
Pay Master	1	... ...	404 8 0
Adjutant	1	... ...	256 10 0
Quarter Master	1	... ...	274 14 3
Surgeon	1	... ...	415 1 0
Assistant Surgeons ...	3	286 10 0	859 14 0
Sergeant Major	1	... ...	46 7 2
Quarter Master Sergeant	1	... ...	40 9 10
Band Master Sergeant ...	1	... ...	31 15 5
Armourer Sergeant ...	1	... ...	24 9 10
Hospital Sergeant ...	1	... ...	31 15 5
Pay Master Sergeant ...	1	... ...	24 9 10
Colour Sergeants	10	31 15 5	319 10 2
Sergeants	30	24 9 10	738 7 0
Sergeant Instructor of Musketry	1	... ...	
Drum Major	1	... ...	24 9 10
Orderly Room Clerk ...	1	... ...	24 9 10
Corporals	40	15 11 8	629 2 8
Trumpeters	20	13 1 2	261 7 4
Privates	810	11 10 0	9,416 4 0
Total Numbers and ...		Pay per mensem.	
Total Pay per annum ...			
ADD—			
Five days' pay of Non-Commissioned Officers, per annum			1,935 11 8
COMMAND AND STAFF ALLOWANCES.			
Regimental Command		400 0 0	
Company „		30 0 0	
Surgeon's Allowance		300 0 0	
Adjutant's „		257 0 0	
Qr. Master's „		85 0 0	
Interpreter's „		100 0 0	
Mess Allowance		150 0 0	
Pay Master's Office Allowance..		78 10 8	
Allowance to Non-Commissioned Officers		58 2 0	
		1,791 12 8	21,501 8 0
Pay of Moonshee and Librarian...			216 0 0
Contract Allowance for Stationery, and Repair of Arms			2,466 0 0
Pay of 78 Native Followers, &c.			5,928 0 0
TOTAL FOR ONE REGIMENT PER ANNUMN ...			
TOTAL FOR THIRTY-FIVE REGIMENTS ...			
Good Conduct Pay ...			
Good Shooting Pay ...			
Total at Full Batta ...			
DEDUCT—			
Difference of Pay to Officers and Men of three Regiments at half Batta Stations ...			
Total ...			

EXTRACT OF HOME STATEMENT

ESTIMATE

OF

MILITARY RECEIPTS AND EXPENDITURE

IN ENGLAND, ON ACCOUNT OF INDIA

FOR THE YEAR

1865-66.

ESTIMATE OF MILITARY EXPENDITURE

IN ENGLAND, ON ACCOUNT OF INDIA

FOR THE YEAR ENDING 30TH APRIL 1866.

EFFECTIVE SERVICES.	Estimate, 1865-66.		Estimate, 1864-65.	
	Rs.	Rs.	Rs.	Rs.
Regimental Pay Allowances and charges.				
The Imperial Government on account of Troops serving in India -			72,99,000	72,99,000
Commissariat Establishments, &c.				
Commissariat Stores and Charges connected therewith - -			—	
Stud and Remount Establishments, &c.				
Stud supplies including purchase of Horses - - -			—	
Clothing Establishments, &c.				
Clothing and Materials and Charges connected therewith - -			17,33,690	17,33,690
Medical Establishments, &c.				
Medical Stores and Charges connected therewith - -			2,11,160	2,11,160
Ordnance Establishments, &c.				
Ordnance Stores and Charges connected therewith - -			13,11,610	13,11,610
Education.				
The War Office for Instruction of Officers and Cadets - -			94,120	
Books and Materials for Schools and Libraries - - -			—	94,120
Surveys.				
Surveying Stores and Instruments - - - -			40,030	40,030
Sea Transport Charges.				
Passages of Officers and Troops Outward and Homeward - -			13,91,000	13,91,000
Miscellaneous.				
Furlough and Absentee Allowances to Military Officers - -			17,50,000	
Miscellaneous Stores - - - - -			34,500	17,84,500
Carried forward, Rupees -				1,38,66,010

ESTIMATE OF MILITARY EXPENDITURE IN ENGLAND ON ACCOUNT OF INDIA,—*continued.*

	Estimate, 1865-66.		Estimate, 1864-65.	
	Rs.	Rs.	Rs.	Rs.
Brought forward -				1,38,66,010
NON-EFFECTIVE SERVICES.				
The Imperial Government on account of Non-Effective charges of				
Troops Serving in India - - - -			25,56,000	
For Payments to Retired Officers - - - -			78,00,000	
Ditto for Pensions - - - - } Lord Clive's Military Fund Pensions - - - - }			11,40,000	
				1,14,96,000
Total Expenditure, Rupees -				2,53,62,010

COMMISSARIAT DEPARTMENT.

BENGAL PRESIDENCY — Meerut STATION.

Estimate of cost of Victualling, &c., European Troops, for the year 1865-66.

Actual Strength.	DETAIL OF FORCE.	Articles.	Quantity per Man per day.	Quantity per Man for 365 days.	Rate	Per.	Cost per Man for 365 days.	REMARKS.
	Artillery.		lb. oz.	lbs. oz.	R. A. P.	lbs.	R. A. P.	
4	Head Qrs. 2nd R. H. Brigade.	Bread -	1 0	365 0	7 8 0	100	27 0 0	
132	C. Battery ditto.	Beef -	1 For 5 days in week.	261 0	8 5 4	"	21 12 0	
134½	D. Battery ditto.	Mutton -	1 For 2 days in week.	104 0	10 8 5	"	16 15 2	
146	F. Battery, 11th Brigade.	Rice -	0 4	91 ¼	4 7 9	"	4 1 5½	
147	A. Battery, 22nd R. Artillery.	Sugar -	0 2½	57 ½	0 2 0	lb.	7 2 0¾	
79	D. Battery, "	Salt -	0 1	22 13	7 2 3	100 lbs.	1 10 0¾	
40½	Artillery Band.	Potatoes -	1 0	365 0	3 2 0	"	11 6 6	
	Cavalry.							
585	H. M.'s 8th Hussars.	Mixed vegetables	0 0	0 0	0 0 0	"	0 0 0	
	Infantry.							
786	H. M.'s 90th Regiment.	Firewood -	3 0	1,095 0	0 6 6	"	4 7 2	
		Stock Issues					88 12 5	(a)
2,054								
185	Deduct 9 per cent. for sick	Tea, Black -	0 0¾	5 ¼	1 0 0	lb.	5 7 1¾	
1,869								
—	Women } Full Rations.	Tea, Green -	0 0¾	2 11¾	1 8 0	"	4 1 4¼	
—	Children }	Coffee -	0 0	16 ¼	0 7 10	"	7 15 3½	
1,869	Total, Numbers.							
							17 7 9¼	(b)
		Total amount per Man for 365 days -					106 4 2¼	Average daily cost per man annas 4-8.

R. A. P. No. of Men.
(a) 88 12 5 × 1,869 = 1,65,922 6 9
(b) 17 7 9¼ × 1,869 = 32,683 2 7½
Total annual cost of provisions for 365 days - 1,98,605 9 4½

ABSTRACT OF ESTIMATE.	Total Annual Charges.
(a) 1,869 Men, Cash Ration - - -	1,65,922 0 0
Contingencies.	
Cooking utensils, renewing repair and tinning - -	1,057 0 0
Petty transit charges-	0 0 0
Extra Batta.	
1,869 Men at as. 3-4 for 5 days each -	1,946 0 0
	1,68,925 0 0
Add—	
5 per cent. to cover extra charges of Command rates &c. -	8,446 0 0
Total charge to be provided for - -	1,77,371 0 0
(b) 1,869 Men, Stock ration - - -	32,683 0 0
Cooking utensils, &c., issued from stock -	1,851 0 0
Total annual cost for 1,869 Men, including stock issues	2,11,905 0 0

MEERUT,
_____ 186 .

Signed_____

Asst. Commy. Genl.

Appendix No. 6. See Para. 128 of Report.

RATION CERTIFICATE of Her Majesty's 7th Dragoon Guards *stationed at* Umballah *during the month of* July 1863.

Drawing Rations.									Remarks.	
Men.	Women.	Children.	Total No. of Rations.	In Hospital.	In solitary confinement.	Entitled to Dry Batta.	Drawn elsewhere.	Total Strength.		
									Total Strength during the month 545 × 31 = 16,895	
15,638	.....	.....	15,638	800	13	274	182	16,907	1 man extra from 20th to 31st inst.	12
									Total ..	16,907

We certify that the above is a true extract from the Regimental records.

GEO. GILLAM,
Quarter Master.

W. F. WHEBLE,
Pay Master.

C. W. THOMPSON,
Officer Comdg.

STATEMENT showing the Quantities of Commissariat Supplies furnished to the above Regiment.

Description.	Quantity per Ration.	Total Quantity received during the month.		Observations by Commissariat Officer.	
		lbs.	oz.		
Bread	1 lb.	15,638	0	Charged in Voucher No.	90
Biscuit	1 lb.	.....			
Beef	1 lb.	11,099	0	"	60
Mutton	1 lb.	4,539	0	" ...	50
Rice	4 oz.	3,909	8	" ...	60
Salt	1 oz.	977	6	" ...	69
Sugar	2½ oz	2,443	7	" ..	61
Tea, Black	¾ oz.	232	8¼	... ...	...
Do. Green	¾ oz.	469	9¼	.. ...	..
Coffee	.....	.....		... ...	...
Vegetables Potatoes	1 lb.	.....		... ...	...
Mixed	1 lb.	15,638		" ...	62
Wood	3 lbs.	46,914		" ...	124

Certified that the above quantities have been duly received, and are all of good quality.

GEO. GILLAM,
Quarter Master.

C. W. THOMPSON,
Officer Comdg.

Appendix No. 7. See Para. 129 of Report.

_____ *Division.*

_____ *Presidency.*

RETURN

OF

COMMISSARIAT STORES

RECEIVED AND ISSUED

During the month of ___ _ 186___.

MEMORANDUM..

The headings in this Return should be left Blank and only such number of fly sheets should be used at each Station as may be required to show the transactions on each article of Stock.

_____ *Division.*
_____ *Presidency.* } *Return of Commissariat Stores Received and*

Number of Voucher.	Particulars of Receipt or Issue.	Ale in Hogsheads			Alum.			Arrowroot.			Barley.			Beer in quarts.		
		Hhds.	g.	dr.	lb.	oz.		lb.	oz.	dr.	lb.	oz.	dr.			
	RECEIPTS.															
	Balance from last month...	5,970	49	11	68	7	...	211	2	8	26	...	8	110	11	...
	Total Receipts ...															
	ISSUES.															
8	Madras Artillery proceeding to Cuttack ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total Issues ...															
	Balance carried to next month															

Issued during the month of _____ 186___.

Beer in pints.			Bedding.				Beetlenuts.			Biscuits.			Brandy.		
			Blankets	Sheets	Quilts.	Sattrenges									
							lb	oz.	dr.	lb	oz.	dr.	dns	b	m
219	9	...	156	140	416	1,340	24	6½	...	1,088	8	603	4		6
...	...	...	...	...	...	...	...	...	...	18	...	...	...		

Candles, Wax.			Chillies.			Choorah			Chloride of Lime.			Coffee.		
lb.	oz	dr.	lb.	oz.	dr.	lb.	oz.	dr	lb.	oz.	dr.	lb	oz	dr
...	12	..	...	...	...	...	...	...	...	...	...	...	...	...

Received and Issued,—continued.

Dholl.			Firewood.	Fish Salt.,			Flour or Ottah.			Ghee.		
lb.	oz.	dr.	lbs.	lb.	oz.	dr.	lb.	oz.	dr.	lb.	oz.	dr.
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	2	9	...	...	...	...

Gin.			Gram.			Linseed Meal.			Lime Juice.			Mustard Seed, &c.		
dn.	b.	m.	lb.	oz.	dr.	lb.	oz.	dr.	dn.	b.	m.	lb.	oz.	dr.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	2	

Received and Issued,—continued.

Oil.			Pepper, Black			Peas.			Porter in Hogsheads.			Porter in Quarts.		
lb.	oz.	dr.	lb	oz	dr.	lb.	oz.	dr.	hhds.	g.	dr.			
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	2	8	3	13	8				..	...	...

Porter in Pints.			Preserved Milk			Port Wine.			Preserved Vegetables.			Rice of sorts.		
dns.	pts	m.	lb.	oz.	dr.	dn.s	b.	m.	lb.	oz.	dr.	lb.	o .	
...	...	...	...	...	...	...	...	..	...	...	...	...	...	...
...	...	..	...	...	...	...	...	..	...	...	...	9	...	...

Received and Issued,—continued.

Rum.			Sage.			Salt Beef and Pork.			Sherry Wine.			Soap or Boullie		
Gln.	d.		lb.	oz.	dr.	lb.	oz.	dr.	dns.	b.	m	lb.	oz.	dr.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	7½	...	...	...	...	11	...	...	...	...	...	...	...	...

Sugar.			Soojee.			Soap, Europe.			Suet.			Tamarind.		
lb.	oz.	dr.	m.	s.	c.	lb.	oz.	dr.	lb.	oz.	dr.	lb.	oz.	dr.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	14	13	...	...	...	...	...	...	...	10	...	...	...	...

Received and Issued,—continued.

Tobacco, eating, &c.			Turmeric.			Tea, Black.			Tea, Green.			Vinegar:		
lb.	oz.	dr.	lb.	oz	dr.	lb.	oz.	dr.	lb.	oz	dr.	Gln.	d.	
...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
...	...	...	...	...	...	..	3	6	...	1	12	...	5	...

Wax, Yellow.														
lb.	oz.	dr.												
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Received and Issued,—concluded.

					Particulars of Receipt or Issue.	Number of Voucher.
					RECEIPTS.	
...	...	...	...	...	Balance from last month ..	
					Total Receipts ...	
					ISSUES.	
...	...	...	...	...	Madras Artillery proceeding to Cuttack ...	
					Total Issues ...	
					Balance carried to next month	

Appendix No. 8. See Para 370 of Report.

LIST OF SERVICE ACCOUNTS

TO BE OPENED IN THE PRINCIPAL LEDGER AND THEIR SUB-DIVISION INTO DETAILED HEADS OF SERVICE IN THE DEPARTMENTAL ABSTRACT BOOKS.

BENGAL MILITARY BUDGET ESTIMATE.

GRANTS.	PRINCIPAL LEDGER.	DETAILED HEADS OF SERVICE IN ABSTRACT BOOKS.
GRANT I.		
ARMY AND GARRISON STAFF	COMMANDER-IN-CHIEF IN INDIA ...	Salaries and Establishment. Contingent Charges. Tour of the Commander-in-Chief.
	ADJUTANT GENERAL'S DEPARTMENT ...	Salaries and Establishment. Contingent Charges. Printing Establishment and Contingencies. Office of the Deputy Adjutant General, Royal Artillery.
	QUARTER MASTER GENERAL'S DEPARTMENT	Salaries and Establishment. Contingent Charges. Office Allowance to Divisional Officers. Military Store-keeper's Establishment and Charges.
	ARTILLERY INSPECTION	Salaries and Establishment. Contingent Charges.
	MUSKETRY INSPECTION	Salaries and Establishment. Contingent Charges.
	DIVISIONAL AND BRIGADE STAFF ...	Salaries and Establishment. Office Allowances.
	GARRISON AND STATION STAFF ...	Salaries and Establishments. Office Allowances.
	HILL SANATARIA	Salaries and Establishment. Contingent Charges.
	MISCELLANEOUS DEPÔTS	Dépôt at Chinsurah. " at Kurrachee. Invalid Depôt, Fort William.
	STAFF OF IRREGULAR FORCES ...	Punjab Force. Hyderabad Force.
	BAZAR ESTABLISHMENT	Salaries and Establishment. Contingent Charges.
	STAFF, MISCELLANEOUS	Outram Institutes— Allahabad. Bareilly. Dum-Dum. Contingencies.

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT II.		
ADMINISTRATIVE STAFF	Secretariat	Salaries and Establishment.
		Contingent Charges.
		Printing Establishment and Contingencies.
	Personal Staff to the Governor General and Lieut. Governors ...	Governor General.
		Lieutenant Governor, Bengal.
		" North-West.
		" Punjab.
	Office of Account	Salaries and Establishment.
		Contingent Charges.
GRANT III.		
REGIMENTAL PAY, ALLOWANCES, AND CHARGES	European Army, (Regimental Pay, Allowances, and Charges)	Artillery.
		Cavalry.
		Engineers.
		Infantry.
		Invalid and Veteran Establishment.
		Staff Corps.
		General List Cavalry.
		" Infantry.
		Unattached and Local Officers.
	Native Army ditto	Artillery.
		Governor General's Body Guard.
		Cavalry.
		Engineers.
		Infantry.
	Hyderabad Contingent ditto ...	Artillery.
		Cavalry.
		Infantry.

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT IV.		
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES ...	Commissariat Executive Establishment	Salaries and Establishment. Contingent Charges.
	,, Subordinate Establishments	Regimental Establishments, Marching Allowances, and Contingencies. Godown Establishment and Contingencies. Quarter Master's Establishments and Marching allowances. Cattle Establishment. Dooley Bearers.
	,, Supplies	Provisions for Europeans. ,, for Natives. Compensation to Natives for dearness of Provisions. Purchase of Reserve Stock. Malt Liquor. Rum and Arrack. Carriage of Commissariat Supplies. Contingent Expenses.
	,, Services	Purchase of Live Stock. Feed of Commissariat Cattle. Hire of Transport. Inland Water Charges. Railway Charges. Freight and Charges of Stores from England. Feed of Horses. Camp Contingencies. Cattle gear, Implements, and Godown furniture.
GRANT V.		
STUD AND REMOUNT ESTABLISHMENT, SUPPLIES, AND SERVICES.	Establishments	Salaries and Establishment. Contingent Charges.
	Purchase of Cattle	Stallions. Mares. Colts and Fillies. Bullocks. Camels Contingent and Miscellaneous Expenses.
	Feed of Cattle	Feed and Expenses of the Cattle at the Depôts.
	Miscellaneous	Road Expenses of Cattle and Remounts. Cultivation Expenses.

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT VI.		
CLOTHING ESTABLISHMENT, SUPPLIES, AND SERVICES	Clothing Depôt, Presidency ...	Superintending Establishment. Manufacturing and Store Establishment.
	Clothing Supplies and Services at the Agency	Making Clothing, Great Coats, and Cloaks for European and Native Troops. Transport and Packing Materials and Charges. Freight and Charges for Stores received from England. Cost of Supplies obtained locally. Contingent Charges.
	Ditto Regimental	Making and altering Clothing at Head Quarters of Regiments. Compensation in lieu of Clothing.
GRANT VII.		
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES ...	Executive Establishment	Salaries and Establishments. Contingent Charges.
	Subordinate Establishments ...	Regular Establishment. Conservancy ditto. Punkah-pulling ditto. Tattie-watering ditto.
	Barrack Furniture	Purchase of Barrack Furniture. Repair of ditto.
	Barrack Bedding	Purchase of Bedding.
	Lighting and Cleaning	Supplies for lighting Barracks and Hospitals. Supplies for cleaning Barracks and Hospitals.
	Miscellaneous	Carriage of Barrack Stores. Purchase of petty supplies including utensils. Repair of Barrack Fixtures. Contingent and unforeseen expenses.
GRANT VIII.		
ADMINISTRATION OF MARTIAL LAW	Judge Advocate General's Department	Salaries and Establishment. Contingent Charges.
	Deputy Judge Advocate Generals ...	Salaries. Office Allowance.
	Garrison Military Prisons ...	Establishment, &c., at Lucknow.
	Miscellaneous	Compensation to Witnesses at Military Courts.

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT IX. MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES	Medical Establishment (Indian) ...	Salaries and Establishment, Presidency.
		Contingent Charges.
		Arrear Establishment.
		Salaries and Establishment, Districts.
		Extra and Office Allowances and Contingent Charges.
		Allowance to Medical Staff of Hyderabad Contingent.
		Allowance to Students at the Medical College.
		Extra allowance to Native Doctors for English Qualifications.
		Establishments at General Hospitals.
	Medical Store Depôts	Salaries and Establishment, Presidency.
		Contingent Charges.
		Salaries and Establishment, Station Depôts.
		Contingent Charges.
	Medical Establishment (British) ...	Salaries and Establishment, Presidency.
		Contingent Charges.
		Arrear Establishment.
		Salaries and Establishment, Districts.
		Extra and Office Allowance and Contingent Charges.
	Station Hospitals	Subordinate Establishments.
		Punkah and Tattie Establishment.
		Miscellaneous Charges.
	Medical Supplies	Cost of Medicines and Medical Stores.
		Diets and Medical Comforts to Patients and Hospital Servants.
		Carriage of Medical Stores.
		Freight of Medical Stores from England.

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT X. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE ...	Ordnance Establishments	Salaries and Establishment, Inspector General.
		Contingent Charges.
		Salaries and Establishment, Depy. Inspr. Genl.
		Contingent Charges.
		Salaries and Establishment, Arsenals, Magazines, and Depôts.
		Contingent Charges.
	Manufacturing Establishments ...	Gun Foundry, Cossipore.
		Gunpowder Agency, Ishapore.
		Gun Carriage Agency, Futtehgurh.
		Timber Agency, Calcutta.
		Cartridge and Percussion Cap Manufactory, Dum-Dum.
		Saddlery Depôt and Tannery Establishment, Cawnpore.
	Charge for Forest Operations ...	Charge for Forest operations.
	Local Supply of Stores for Arsenals, Magazines, and Depots	Local Supply of Stores for Arsenals, Magazines, and Depôts.
	Local Supplies to Manufacturing Establishments	Gun Foundry.
		Gunpowder Agency.
		Gun Carriage Agency.
		Timber Agency.
		Cartridge and Percussion Cap Manufactory.
		Saddlery Depôt and Tannery.
	Stores and Camp Equipage	Purchase of Camp Equipage.
		Repair of ditto.
		Repair of Saddlery.
		Carriage and Freight of Stores.
		Miscellaneous.

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT XI.		
DIVINE SERVICE ...	Divine Service	Salaries and Charges, Presbyterian Establishment.
		Ditto Roman Catholic.
GRANT XII		
EDUCATION	Army Schools	Salaries and Establishment.
		Contingent Charges.
		Purchase of Books, Materials, &c.
		Carriage and Miscellaneous Expenses.
	Lawrence Military Asylum ...	Salaries and Establishment.
		Clothing and Bedding.
		Provisions.
		Miscellaneous Expenses.
	Donations to Educational Institutions	Kidderpore Lower Orphan, School.
		Simla Military Orphanage.
		Roman Catholic Orphanages.
GRANT XIII		
SURVEY, TOPOGRAPHICAL AND TRIGONOMETRICAL	Topographical Survey	Salaries and Establishment.
		Contingent Charges.
	Trigonometrical Survey of India ...	Salaries and Establishment.
		Contingent Charges.
		Freight of Stores from England.
GRANT XIV.		
SEA TRANSPORT CHARGES	Sea Transport Charges	Sea Transport Charges.
	Medical Comforts, &c., for Troops proceeding to Sea	Medical Comforts, &c., for Troops proceeding to Sea.

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT XV		
MISCELLANEOUS SERVICES	Miscellaneous Services	Sanatory Commission Establishment and Charges.
		Donation to Military Fund.
		Ditto to Orphan Society.
		Ditto to Officers' Widows' Fund (British Troops).
		Derajat Frontier Militia.
		Bounty Money to European Soldiers.
		Compensation for loss of Staff and Command Allowances.
		Travelling Allowances to Officers and others.
		Moonshee Allowances to Officers on passing in Native Languages.
		Subsistence Allowance to Children of Pensioned Soldiers, &c.
		Charitable Allowance.
		House Rent to Non-Commissioned Officers.
		Extra Staff.
		Donation to European Female Asylum.
		Contingencies.
GRANT XVI.		
VOLUNTEER CORPS ...	Volunteer Corps	Staff Allowances to Officers.
		Staff Allowances to Non-Commissioned Officers.
		Capitation Grants.
GRANT XVII		
REWARDS FOR MILITARY SERVICES ...	Rewards for Military Services ...	Victoria Cross.
		Annuities for Meritorious Service.
		Gratuities for Meritorious Service.
		Order of British India.
		Order of Merit.

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT XVIII.		
RETIRED OFFICERS ...	Retired Officers	Retired Officers.
GRANT XIX		
MILITARY PENSIONS ...	Pensions to Europeans	Pensions for Wounds.
		Pensions.
		erabad Contingent.
	Pensions to Natives	Pensions to Native Commissioned Officers, Non-Commissioned Officers.
		Native Family Pensions (Heirs).
		Special and Temporary Pensions.
	Hyderabad Contingent	Pensions to Native Commissioned Officers, Non-Commissioned Officers, Rank and File.
		Native Family Pensions.
		Special and Temporary Pensions.
GRANT XX.		
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES ...	Widows' Pensions	Pensions to Widows (Lord Clive's Fund).
		Pensions to ditto admitted since passing of Indian Government Act of 1858.
	Compassionate Allowances... ..	Compassionate Allowances.
GRANT XXI.		
CIVIL PENSIONS AND GRATUITIES ...	Civil Pensions	Civil Pensions.
	Gratuities	Gratuities.

Appendix No. 9. See Paras. 109 and 331 of Report.

HER MAJESTY'S REGIMENTS OF INFANTRY.

PAY LIST AND GENERAL STATE

OF THE

_____ REGIMENT _____ BATTALION

FOR THE

Month of _____ 186 .

FORM No. 1. PAY LIST OF HER MAJESTY'S _____

FOR THE MONTH OF

Nos.	Rank.	Names.	Period for which Payment has been made.		Pay and Indian Allowances.			Extra Batta.		
			From	To	Rs.	A.	P.	Rs.	A.	P.
	COMMISSIONED OFFICERS.									
	Colonel		...	...	...	...	...	...	...	...
	Lieutenant Colonel ...									
	Majors									
	Captains									
	Lieutenants									
	Ensigns									
	Paymaster									
	Adjutant									
	Quarter Master									
	Surgeon									
	Assistant Surgeons ...									

PAY AND

TOTAL PAY, &c., OF COMMISSIONED OFFICERS CARRIED TO GENERAL STATE, ITEMS

NOTE.—The charges to be included in the column for "Command and Staff Allowances" are the Regimental Command Allowance, the Company Allowance, Office Allowance

REGIMENT OF INFANTRY, STATIONED AT_____ FORM No. 1.

_____186 .

ALLOWANCES.									No. of Voucher.	REMARKS.
Tentage or House Rent.			Total.			Command and Staff Allowances. (Vide Note.)				
Rs.	A.	P.	Rs.	A	P.	Rs.	A.	P.		
...	..	....	...	...		...	...	...	...	Paid in England.
Nos. 1 AND 3										

the Surgeon's, the Adjutant's, Quarter Master's, and Interpreter's Allowances; the Extra Pay to Instructor and Assistant Instructor of Musketry, and the to the Paymaster.

Nos.	Rank.	PAY AND ALLOWANCES. Period for which Payment has been made. From	To	Pay. Rs.	A.	P.	Staff Allowances Rs.	A.	P.	Total. Rs.	A	P.	No. of Voucher.	REMARKS.
	NON-COMMISSIONED OFFICERS, RANK AND FILE, *From Muster Roll and Abstract of Numbers Voucher No.*													
	FULL RATES OF PAY AND ALLOWANCES.													
1	Sergeant Major													
1	Quarter Master Sergeant ..													
1	Band Master Sergeant ...													
1	Armourer Sergeant ...													
1	Hospital Sergeant													
1	Pay Master Sergeant ...													
1	Sergeant Instructor of Musketry													
1	Drum (or Bugle) Major ...													
1	Orderly Room Clerk ...													
	Color Sergeants													
	Sergeants													
	Corporals													
	Drummers or Buglers { 1st Class / 2nd ,,													
	Privates													
	Boys													
	BROKEN PERIODS.													
	EXTRA ALLOWANCES.													
1	Drill Sergeant	... ...	... ...	... ...	...	...								
1	Drill Corporal	... ...	... ...	... ...	...	...								
1	Savings' Bank Clerk ...	... ...	... ...	... ...	...	...								
10	Color Sergeants, at Rs. 7 each	.. ...	... ...	... ...	...	...								
	TOTAL CARRIED TO GENERAL STATE, ITEMS NOS. 2 & 3, Rs.													

EDUCATIONAL ESTABLISHMENT.

(PER MUSTER ROLL AND VOUCHER No. .)

Nos.	Rank.	PAY AND ALLOWANCES. Period for which Payment has been made. From	To	Pay. Rs.	A.	P.	Allowances. Rs.	A.	P.	Total. Rs.	A.	P.	No. of Voucher.	REMARKS.
	School-master Class ...													
	School-mistress Class ...													
	Assistant School-masters ...													
	Untrained Scool-mistresses ...													
	Moonshee													
	Librarian													
	TOTAL CARRIED TO GENERAL STATE, ITEM No. 5, Rs. ...													

FAMILY ALLOWANCES.

FORM No. 4.

(PER FIGURED ABSTRACT, VOUCHER No. .)

Nos.		Rate. Rs.	A.	P.	Amount. Rs.	A.	P.	No. of Voucher.	REMARKS.
	FULL PERIOD OF THE MONTH.								
	European Women								
	East Indian ditto								
	Children								
	BROKEN PERIODS.								
	TOTAL CARRIED TO GENERAL STATE, ITEM No. 8, Rs. ...								

GOOD CONDUCT PAY.

FORM No. 5.

(FROM SEPARATE COMPANY MUSTER ROLLS.)

COMPANIES.	NUMBER OF DAYS AT THE FOLLOWING RATES. 1*d.*	2*d.*	3*d.*	4*d.*	5*d.*	6*d.*	AMOUNT. Rs.	A.	P.
No. 1 Company									
„ 2 Ditto									
„ 3 Ditto									
„ 4 Ditto									
„ 5 Ditto									
„ 6 Ditto									
„ 7 Ditto									
„ 8 Ditto									
„ 9 Ditto									
„ 10 Ditto									
		.....	.....	.....	.....	.....			
			..	....	....	.....			
				.....	.....	.....			
					.....	.....			
						.....			
TOTAL CARRIED TO GENERAL STATE, ITEM No. 9, Rs. ...									

GOOD SHOOTING PAY.

NON-COMMISSIONED OFFICERS AND MEN ENTITLED TO PRIZES FOR GOOD SHOOTING.

Regimental Number.	Rank.	Names.	Period for which Payment has been made.		Number of days at			Amount.		
			From	To	1*d*.	2*d*.	3*d*.	Rs	A.	P.
						.....	.....			
							.....			
							TOTAL CARRIED TO GENERAL STATE, ITEM NO. 10, RS. ...			

NOTE.—Where no alteration occurs in the names of the men entitled to this allowance, or in the total sum due to them, it will be sufficient to insert in this form the amount only, and give a reference to the previous Pay List, in which the detail is given.

ATTACHED OFFICERS.

(PER SEPARATE MUSTER ROLL VOUCHER No.)

Rank and Corps.	Names.	Period for which Payment has been made.		Pay and Indian Allowances.			Extra Batta.			Tentage or House Rent.			Total.			Command and Staff Allowances		
		From	To	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
TOTAL CARRIED TO GENERAL STATE, ITEMS NOS. 11, RS. ...																		

REWARDS FOR MILITARY SERVICE.

FORM No. 8.

No. of Voucher.	Regimental Number.	Rank.	Names.	Period for which Payment has been made.		Victoria Cross.			Annuities to Sergeants for Meritorious Service.			Gratuities to Non-Commissioned Officers and Privates for Meritorious Service.		
				From.	To	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
TOTAL CARRIED TO GENERAL STATE, ITEM No. 27, RS. ...														
TOTAL CARRIED TO GENERAL STATE, ITEM No. 28, RS. ...														
TOTAL CARRIED TO GENERAL STATE, ITEM No. 29, RS. ...														

SAVINGS' BANKS.

FORM No. 9.

DEPOSITS AND WITHDRAWALS AS SHOWN BY THE MONTHLY FORMS FURNISHED BY EACH COMPANY.

No. of Company.	Name of the Captain.	Amount of Deposits received.			Amount of Withdrawals paid.			REMARKS.
		Rs.	A.	P.	Rs.	A.	P.	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
	TOTAL CARRIED TO GENERAL STATE, DEBIT SIDE, ITEM J, RS. ...							
	TOTAL CARRIED TO GENERAL STATE, CREDIT SIDE, ITEM No. 31, ... RS. ...							

REMITTANCES OF OFFICERS AND MEN.

ABSTRACT OF ROLL, TRANSMITTED TO ENGLAND.

Remitter.			Name and Address of the Person for whom the Remittance is made.		Amount of Remittance.			REMARKS
Regtl. No.	Rank.	Name.	Name.	Address.	Rs.	A.	P.	
TOTAL CARRIED TO GENERAL STATE, DEBIT SIDE, ITEM L, RS. ...								

FORM No. 11, REMITTANCES OF OFFICERS AND MEN, TO PAY TRADESMEN'S BILLS FOR NECESSARIES, &c.

ABSTRACT OF ROLL, TRANSMITTED TO ENGLAND.

Remitter.		Tradesmen in whose favor each Remittance is made.		Amount of Remittance.			REMARKS.
Rank.	Name.	Name.	Address.	Rs.	A.	P.	
TOTAL CARRIED TO GENERAL STATE, DEBIT SIDE, ITEM M, RS.							

EFFECTS AND CREDITS OF DECEASED OFFICERS.

(ABSTRACT OF CASUALTY RETURN.)

No. of Voucher.	Rank.	Names.	Date and Place of Death.	Cause of Death, or whether killed in Action or died of Wounds.	Amount debited in this Pay List.			Total.		
					Rs.	A.	P.	Rs.	A.	P.

TOTAL FOR OFFICERS ... ... Rs. ...

EFFECTS AND CREDITS OF DECEASED NON-COMMISSIONED OFFICERS AND MEN, AND EFFECTS OF DESERTERS.

(ABSTRACT OF CASUALTY RETURN.)

No. of Voucher.	Regimental Number.	Rank.	Names.	How became Non-Effective (if discharged, the cause of Discharge).	Place where and date on which became Non-Effective.		Effects and Credits, and value of Necessaries after deducting the debts.								
					Place.	Date.	Of Men Deceased.			Of Men Deserted.					
							Rs.	A.	P.	Rs.	A	P.			

TOTAL CARRIED TO GENERAL STATE, DEBIT SIDE, ITEM N, Rs. ...

MISCELLANEOUS REMITTANCES.

	Regimental Number.	Rank.	Name.	Date of Enlistment.	Date of Discharge.	Number of years' service.	Received from each man.			Total.		
							Rs.	A.	P.	Rs.	A.	P.
DISCHARGE PURCHASE MONEY.												
	TOTAL CARRIED TO GENERAL STATE, DEBIT SIDE, ITEM O, Rs. ...											

	Rank and Name of Officer.	Date and Number of War Office Letter.	Received from each.			Total.		
			Rs.	A.	P.	Rs.	A.	P.
STAMP FEES ON COMMISSIONS.								
	TOTAL CARRIED TO GENERAL STATE, DEBIT SIDE, ITEM O, Rs. ...							

Nature of Remittance.	Particulars.	Amount.			Total.		
		Rs.	A.	P.	Rs.	A.	P.
	TOTAL CARRIED TO GENERAL STATE, DEBIT SIDE, ITEM O, Rs. ...						

PAY FORFEITED BY SENTENCE OF COURTS MARTIAL, OR BY ORDER OF THE COMMANDING OFFICER.

Soldiers.			Particulars of Sentence.			No. of days already deducted in previous Pay Lists for each Man.	Deduction for the period of this Pay List.					No. of days which have now been deducted for each Man.	Remarks Accounting for non-deduction (if any in this Pay List) within the period of the Sentence.
Regt. No.	Rank.	Name.	Period of Forfeiture.	Date from which it commenced.	By Court Martial or by order of Commanding Officer.		No. of days.	Rate per Diem.	Amount.				
									Rs.	A.	P.		
Total carried to Prison Account, Form No. 16., Rs. ...													

ACCOUNT OF SOLDIERS IN CONFINEMENT

Soldiers.			Date when first placed in Confinement.	Whether acquitted or released without trial, if not date of Conviction.	Date of Release.	Periods of Confinement						
						In Guard Room.			In Garrison Prison.			
Regtl No.	Rank.	Name.				From	To	No of days.	Name of Prison.	From	To	No. of days.

No of days in Guard Room—Charges for which are payable to Captains of Companies

No. of days in Garrison Prison—Subsistence payable to Garrison Prison Fund ...

No. of days in Regimental Prison—Subsistence credited in Prison Account,

No. of days in Hospital for which Stoppages are debited

No. of days in Transit, Charges payable to

Total No. of days forfeited

DURING THE PERIOD OF THIS PAY LIST.

WITHIN THE PERIOD OF THIS PAY LIST.									TOTAL NUMBER OF DAYS' PAY FORFEITED, AND AMOUNT.				REMARKS, accounting for any variation, date of proceeding en route to another Prison, and mode of conveyance; date of being made over to Civil Prison and other particulars.
IN REGIMENTAL PRISON.			IN HOSPITAL.			IN PROGRESS TO ANOTHER PRISON.			No. of days.	Amount.			
From	To	No. of days.	From	To	No. of days.	From	To	No. of days.		Rs.	A.	P.	
FORM No. 16 ...													
IN GENERAL STATE, ITEM F ...													
PERSON PROCEEDING IN CHARGE													
AND AMOUNT DEBITED IN PRISON ACCOUNT, FORM No. 16 ...													

GENERAL ACCOUNT OF REGIMENTAL PRISON FUND.

No. of Voucher.	DEBTOR.	Amount. Rs.	As	P.	No. of Voucher.	CREDITOR.	Amount. Rs.	As.	P.
	To amount of pay forfeited by sentence of Courts Martial, or by order of the Commanding Officer *from Form No.* 14 ..					By balance (if any) due to the Prison Fund from last month's account ...			
	„ Amount of pay for Soldiers in confinement during the period of this Pay List *from Form No* 15					„ Payments to Captains of Companies for Cooking and Company charges ...			
						„ Amount remitted to Garrison Prison Fund *per separate Voucher annexed*...			
						„ Payments to _____ Men for wearing their own Clothing _____ days at 1½*d*.			
						„ Hospital Stoppages for Prisoners _____ days at _____ per diem, *debited in General State Item* F			
						„ Charges on account of Prisoners in transit to another Prison *per separate Voucher annexed*			
						„ Extra pay to Provost Sergeant ...			
						„ Pay of Prison Establishment *per separate Voucher annexed*			
						„ Payments for Clothing, repairs to Clothing, &c.			
						„ Payments for Tools and other requisites			
						„ Minor Contingencies			
	„ Balance (if any) due to the Prison Fund to be credited to next month's account					„ Balance (if any) carried to the *General State Debit side, Item* P			
	TOTAL RUPEES ...					TOTAL RUPEES ...			

We hereby certify that the above account of the Prison Fund of the _____ Regiment of Infantry is correct, that the charges have been authorized by us after full consideration of the reasons which rendered the expenditure in each case necessary.

_____ PRESIDENT, } *Committee.*

_____ } MEMBERS, } *Committee.*

_____ } MEMBERS, } *Committee.*

I further certify that Forms No. 14 and No. 15 contain the names of all Soldiers under forfeiture of pay and in confinement during the period of this Pay List and that the particulars inserted against each man's name in both Forms are correctly stated.

_____

Commanding Officer.

FORM No. 17. EFFECTIVE STATE OF THE REGIMENT.

	Commissioned Officers	Color Sergeants.	Staff Sergeants.	Sergeants.	Corporals.	Drummers, Buglers, or Pipers.	Privates and Boys.	TOTAL, exclusive of Commissioned Officers.
Number of Officers, Non-Commissioned Officers, Corporals, Drummers, Buglers or Pipers, and Privates effective on the _____ 186 .*								
Number added to, or promoted in, the Regiment since _____ 186 .								
TOTAL ...								
Number reduced or discontinued in the Regiment since _____ 186 .								
NUMBER EFFECTIVE at the last MUSTER agreeing with the separate Muster Rolls								

* Insert the date of the last Muster.

Item.	No. of Voucher.	RECEIPTS.						Amount.		
		CASH RECEIVED AS ADVANCES.						Rs	A.	P.
A		Date of Receipt of each separate sum.	From whom or what Treasury.	On what account.	Amount of each separate Advan or Receipt.					
					Rs.	A.	P.			
		TOTAL CASH RECEIVED AS ADVANCES, Rs. ...								
		MILITARY RECEIPTS AND RECOVERIES. (CREDITED TO REVENUE.)			Rs.	A	P.			
B		To amount received on account of Commissariat Supplies and Services, *as per separate Statement annexed*								
C		„ Amount received for selected Chargers, *as per separate Statement annexed* ...								
D		„ Amount received on account of Clothing Supplies and Services, *as per separate Statement annexed*								
E		„ Amount received on account of Barrack Damages, Supplies and Services, *as per separate Statement annexed*								
F		„ Amount received for Hospital Stoppages, *as per separate Statement annexed* ...								
G		„ Amount received on account of Ordnance Supplies and Camp Equipage, *as per separate Statement annexed*								
				Rs.						
H		„ Amount received for School Fees								
		„ „ for Damaged Library Books								
		Carried forward , ... Rupees ...								

PAY MASTER OF H. M.'S_____REGIMENT, **Cr.**

MONTH OF_____186 . FORM No. 19.

Item.	No of Voucher.	DISBURSEMENTS.	Amount. Rs.	As.	P.	Total. Rs.	As.	P.
		GRANT 3.—REGIMENTAL PAY, ALLOWANCES, AND CHARGES.						
1		By Pay and Allowances of Officers *from Form No.* 1						
2		„ Pay and Allowances of Non-Commissioned Officers and Men *from Form No.* 2						
3		„ Command and Staff Allowances— (Rs. / As. / P.)						
		Commissioned Officers *from Form No.* 1 ...						
		Non-Commissioned Officers *from Form No.* 2 ...						
		Capitation Allowance to Surgeon, *as per certified Statement annexed*						
		Mess Allowance, *as per certificate on Form No.* 20 ...						
		Stationery Allowance to the Instructor of Musketry ...						
4		„ Pay and Allowances of the Subordinate Medical Establishment, *as per separate Muster Roll and Pay List annexed*						
5		„ Pay and Allowances of the Educational Establishment *from Form No.* 3 ...						
6		„ Pay of Native Artificers and Followers, *as per separate Muster Roll and Pay List annexed* :— (Rs. / As. / P.)						
		Quarter Master's Establishment						
		Conservancy Establishment						
7		„ Contract Allowance to Captains of Companies for Stationery and Repair of Arms at Rs. per Company per mensem						
8		„ Family Allowances to Women and Children *from Form No.* 4						
9		„ Total Amount of Good Conduct Pay *from Form No.* 5						
10		„ Total Amount of Good Shooting Pay *from Form No.* 6						
		TOTAL REGIMENTAL PAY, ALLOWANCES, AND CHARGES (INFANTRY), Rs. ...						
		Carried forward, Rupees						

Dr. GENERAL STATE OF

FORM No. 19.

Item.	No. of Voucher.	RECEIPTS.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
		Brought forward ...	...	...	...			
		RECEIPTS FOR THE CIVIL DEPARTMENT						
		(CREDITED TO REVENUE.)						
I		To amount received for Income Tax, *as per separate Statement annexed* ...						
		DEPOSITS.						
J		„ Amount of Deposits in the Regimental Savings Bank for the month of _____ *from Form No.* 9						
		SAVINGS' BANKS						
K		„ Amount received on account of Savings' Bank balances of Invalids and others *charged per contra Item No.* 32.						
		Carried forward Rupees ...						

Item.	No. of Voucher.	DISBURSEMENTS.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
		Brought forward ...	.....	...	...			
		GRANT 3.—REGIMENTAL PAY, ALLOWANCES, &c.,—*Continued.*						
11		By Pay and Allowances of Attached Officers *from Form No. 7*						
		Pay and Allowances						
		Commanding and Staff Allowances						
		GRANT 4.—COMMISSARIAT ESTABLISHMENTS, &c.						
12		„ Pay of Subordinate Establishments *per Authorities and Vouchers annexed:—* Rs. A. P.						
13		„ Provisions to Europeans (Dry Batta charges) *per Abstract of Vouchers annexed*						
		GRANT 6.—CLOTHING ESTABLISHMENTS, &c.						
14		„ Purchase of Clothing supplies chargeable to the Agency *per pre-audited Vouchers annexed:—* Rs. A. P.						
15		„ Carriage of Clothing *per pre-audited Vouchers annexed* ..						
16		„ Charges (Regimental) for making and altering Clothing, &c., *per pre-audited Vouchers annexed*						
17		„ Compensation in lieu of Clothing, *per pre-audited Vouchers annexed*						
		GRANT 7.—BARRACK ESTABLISHMENTS, &c.						
18		„ Pay of Subordinate Establishments, *per Authorities and Vouchers annexed:—* Rs. A. P.						
19		„ Purchase of Barrack Bedding, or allowance in lieu thereof, *per Authorities and Vouchers annexed*						
		GRANT 9.—MEDICAL ESTABLISHMENTS, &c.						
20		„ Payments on account of Station Hospitals, *per separate Vouchers annexed:—* Rs. A. P.						
		RANT 10.—ORDNANCE ESTABLISHMENTS, &c.						
21		„ Payments for the Repair of Camp Equipage, *per pre-audited Vouchers annexed*						
		GRANT 11.—ECCLESIASTICAL.						
22		„ Pay and Allowances of Chaplains, *per certificate and Vouchers annexed* ...						
		Carried forward ... Rupees ..						

Dr. GENERAL STATE OF

FORM No. 19.

Item.	No of Voucher.	RECEIPTS.	Amount. Rs.	As	P.	Total. Rs.	As.	P.
		Brought forward ...	.....	...	..			
		REMITTANCES						
		(CREDITED TO THE BRITISH GOVERNMENT).						
L		To Amount received for Family Remittances of Officers and Men *from Form No* 10						
M		„ Amount received for Remittances to pay Tradesmen's Bills *from Form No.* 11						
N		„ Amount received for Effects and Credits of Deceased Officers, Non-Commissioned Officers and men, and for the Effects of Deserters *from Form No.* 12 ..						
O		„ Miscellaneous Remittances *from Form No.* 13						
		Discharge purchase money of Soldiers						
		Stamp fees on Commissions						
P		„ Balance of Prison Fund *from Form No.* 16						
		DISALLOWANCES.						
Q		„ Amount of Disallowances upon Pay List—	Rs.	As	P.			
		For the Month of 186						
		„ „ 186						
		„ „ 186						
		TOTAL RECEIPTS, RS. ..						
R		„ Balance (if any) due *from* the Paymaster on last Month's Account						
S		„ Balance (if any) due *to* the Paymaster on this Pay List						
		TOTAL, RUPEES ...						

For use in the Military

DEBIT THE PAYMASTER WITH THE SUM OF RUPEES _____

_____ AND CREDIT THE ABOVE HEADS OF SERVICE.

Dated _____ 186

* The Paymaster should classify all payments made by him under the several heads of service shown in the General State. Such payments, several heads of service,

Cr.

FORM No. 19.

Item.	No. of Voucher.	DISBURSEMENTS.	Amount. Rs.	As.	P.	Total. Rs.	As.	P.
		Brought forward ..						
		GRANT 15.—MISCELLANEOUS SERVICES.						
23		By Payments for Compensation on loss of Staff and Command Allowances, *per pre-audited Vouchers annexed*						
24		,, Travelling Allowances to Officers, *as per pre-audited Vouchers annexed* ...						
25		,, Bounty Money to men on re-engagement, *as per pre-audited Vouchers annexed*...						
26		,, Moonshee Allowance to Officers on passing in Native languages, *per audited vouchers annexed*						
		GRANT 17.—REWARDS FOR MILITARY SERVICE.						
27		,, Victoria Cross Pensions, *from Form No.* 8						
28		,, Annuities to Sergeants for Meritorious Service *from Form No.* 8						
29		,, Gratuities to Non-Commissioned Officers and Prvivate for Meritorious Service *from Farm No.* 8						
		MISCELLANEOUS VOUCHERS.*						
30		,, Payments *per separate Vouchers annexed* :—						
		SAVINGS' BANKS						
31		,, Withdrawals from Regimental Savings Bank *from Form No.* 9						
32		,, Ditto Balances of Invalids *per Statement dated* _____ transmitted to _____ _____						
		TOTAL DISBURSEMENTS, Rs. ...						
33		,, Balance (if any) due *to* the Pay Master on last month's Account						
34		,, Ditto (if any) due *from* the Pay Master on this Pay List						
		TOTAL RUPEES ...						

Account Department only.

CREDIT THE PAYMASTER WITH THE SUM OF RUPEES _____

_____ AND DEBIT THE ABOVE HEADS OF SERVICE.

Approved _____.

however, as he is unable to classify, he will exhibit in detail under this item. The rescinded disallowances should be classified, under the in the General State.

CERTIFICATE OF THE COMMANDING OFFICER AND THE ADJUTANT.

WE, the undersigned, having met together on the _____ of _____ 186____, and having examined the List of Officers in the first page of this Pay List do hereby certify and declare—*That* the said List agrees with the Muster Rolls for the same Period, and contains a true and just Account of the Officers who have been Effective for the Periods therein set down; *that* all those Officers, who were not present at Muster, have the true Reasons of Absence assigned against their Names; and *that* all Absences which have occurred during the month, and affect the Pay and Allowances of the Officers, have been properly stated.

Having also compared this Pay List with the Muster Rolls, containing the particulars of Non-Commissioned Officers, Coporals, Drummers, Buglers or Pipers Privates, and Boys, we do further declare—

That the Names are correctly stated in the said Muster Rolls:

That no Child, or other improper person, is borne thereon:

That all those Non-Commissioned Officers, Corporals, Drummers, Buglers or Pipers, Privates, and Boys, who have been Effective and entitled to Pay, and who at the respective Musters were not present, have the true Reasons of their Absence assigned against their Names on the said Muster Rolls:

That all Absences which have occurred between the dates of the respective Musters, affecting the Pay and Allowances of the Non-Commissioned Officers, Corporals, Drummers, Buglers or Pipers, Privates, and Boys, are properly stated:

That the men whose names are specified on the separate Pay Lists for Subordinate Medical Establishment, Quarter Master's, and Conservancy Establishments, and the Educational Establishment on Form No. 3, were Effective for the Periods for which Pay is charged:

That the rates of Good Conduct Pay entered opposite each name in the Company Muster Rolls are correctly stated:

That the number of Women and Children borne on the strength of the Company is correctly stated on the several Muster Rolls and *that* the dates of Marriage of those borne for the first time have been correctly extracted from the Marriage Certificate of the Parties:

That the dates of birth of the Children are correctly stated; and *that* such of the Children as are of proper age attend the Regimental School:

That Form No. 6 contains the names of Non-Commissioned Officers and Men entitled to the Rewards for Good Shooting stated opposite their names, and *that* they have been duly settled with for the same:

That the Officers attached to this Regiment (Form No. 7) have been Effective for the periods therein set down.

That the particulars shown on Form No. 9 of the Deposits received and Withdrawals paid from the Regimental Savings Bank, are correctly stated:

That the Abstracts of the Remittance Rolls (Forms No. 10 and No. 11) are correct:

That Form No. 12 contains a true statement, abstracted from the Casualty Return of the Effects and Credits of Deceased Officers, Non-Commissioned Officers and Men, and of the effects of Deserters:

That the Officers' Mess was maintained in the Regiment during the period for which a charge in made in this Pay List (Item No. 3):

That the Regimental Register has been carefully inspected by us; and that the Service of every Soldier is accurately recorded therein up to the _____ day of _____ 186____.

_____

Commanding Officer.

_____

Adjutant.

DECLARATION OF THE PAY-MASTER.

I _____ do solemnly and sincerely declare, that the foregoing Pay List of the _____ Regiment of _____ for the _____ 18 , contains Charges of Pay for only such Officers, Non-Commissioned Officers, Corporals, Drummers, Buglers or Pipers, and Privates, and Boys as were Effective, and entitled to pay according to the separate Muster Rolls transmitted with this Pay List; and *that* every Absence affecting the Pay or Allowances of such Men, which occurred between the respective Musters, is properly accounted for.

Also, *that* the whole of the Sums credited in the General State, Form No. 19 amounting to Rupees _____

have been actually and *bonâ fide* disbursed by me in conformity with the Established Regulations, and that the Total Sum received, drawn for, or required to be remitted, for the several Services therein shown, including every Receipt whatever, for which I am required to debit myself in this Pay List, as shown on Form No. 19 is Rupees _____

Also that the total Amount of the Sums disallowed in the decisions received by me is debited in the General State.

Item Q.

_____

Pay Master.

SPECIFICATION OF THE VOUCHERS TRANSMITTED WITH THIS PAY LIST. FORM No. 22.

No. of each Voucher.	SUBJECT.	No. of each Voucher.	SUBJECT.

H. M.'S REGIMENTS OF INFANTRY.

PAY LIST AND GENERAL STATE

OF THE

_____ Regiment _____ Battalion

stationed at _____

FOR THE

Month of _____ 186

Date when despatched from Head Quarters ... ... } _____ 186

Date when received in the Military Account Dept.... } _____ 186

Appendix No. 10. See Para. 334 of Report.

List of Payments made by _____ *Paymaster of the* _____ *Circle during the period*

FROM _____ TO _____ 186

No. of Voucher.	Date of Payment.	To whom paid.	Service.	Amount.			To be filled in by the Military Account Department Head of Service chargeable.
				Rs.	A.	P.	
			TOTAL RUPEES ...				

NOTE.—Payments to be numbered from No. 1 on 1st May consecutively to the end of the year.

Appendix No. 11. See Para. 335 of Report.

List of Payments made by _____ *Commissariat Officer in Charge of* _____ *Range during the period*

FROM _____ TO _____ 186—.

No. of Voucher.	Date of Payment.	To whom paid.	Service.	Amount.			To be filled in by the Military Account Department. Head of Service chargeable.
				Rs.	A.	P.	
			Total Rupees ...				

MEMO.—Payments to be numbered from No. 1. on 1st May consecutively to the end of the year.

MILITARY.

No. 1.

REGISTER OF CLAIMS

PAID BY CHEQUES ON BANK

AND BY BILLS ON MOFUSSIL CIVIL TREASURIES,

1865-66.

(No. 1.) REGISTER OF PAYMENTS FOR MILITARY SERVICES,

No. of Order on Bank.	Date of Registry.	Name.	Department.	Service.	Period.	Gross Amount of Claim.			To what head Chargeable.		Folio of Abstract Book of Expenditure or of personal Ledger Account.
									No. of Grant.	Account.	
1						Rs.	A.	P.			
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
2											
		Carried forward, Rs. ...									

BY CHEQUES ON BANK AND BILLS ON MOFUSSIL CIVIL TREASURIES.

Deductions.															Net Amount of Claim.			How paid.						Folio of Draft Register.	When paid by the Bank.
Income Tax.																		By Cheque on Bank.			By Bills on Civil Treasuries (see Detail Registers.)				
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		

MILITARY.

No. 2.

REGISTER OF CLAIMS

PAID BY BILLS ON

MOFUSSIL CIVIL TREASURIES,

1865-66.

Date of Registry.	Name.	Department.	Service.	Period.	Gross amount of Claim.			To what Head Chargeable.	
								No. of Grant.	Account.
					Rs.	A.	P.		
				Carried forward, Rs. ...					

SERVICES, BY BILLS ON MOFUSSIL CIVIL TREASURIES.

Folio of Abstract Book of Expenditure or of Personal Ledger Account	Deductions.												Net amount of claim.			Folio of Draft Register.	Name of Treasury drawn upon.	Amount of Draft on each Treasury.		
	Income Tax.																			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			Rs.	A.	P.

ABSTRACT BOOK

OF

REGIMENTAL PAY MASTERS'

RECEIPTS AND DISBURSEMENTS

FOR

1865-66.

(Part No. 1—Receipts.)

MEMO.—This Abstract Book would be on large size paper, and such number of columns would be ruled therein as the number of Heads of Receipts would require.

Receipts from Civil Treasuries.			Income Tax.			Hospital Stoppages.			School Fees.			Family Remittances.			Savings Bank Deposits.					
Rs.		P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

LISTS FOR THE MONTH OF_____ _____186

									Total Receipts.			No. of Regiment.	Name of Paymaster.	Folio in Principal Ledger.
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P	Rs.	A.	P.			

Appendix No. 15 See Para. 363 of Report

ABSTRACT BOOK

OF

REGIMENTAL PAY MASTER'S'

RECEIPTS AND DISBURSEMENTS

FOR

1865-66.

(Part No. 2, Disbursements.)

MEMO.—This Abstract Book would be on large size paper, and as many Columns would be ruled therein as the number of Heads of Expenditure would require.

DISBURSEMENTS;

ABSTRACT BOOK OF REGIMENTAL PAY MASTERS'

Regimental Pay, &c.						Commissariat Establishments, &c.									Clothing Establishment, Supplies, &c.								
Infantry.																							
Rs.	A.	P.	Rs.	A	P	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

PAY LISTS FOR THE MONTH OF _____ 186 :

Barrack Establishments, Supplies, &c.						Medical Establishments, &c.						Total of Disbursements.			Number of Regiment.	Name of Pay Master.	Folio in Principal Ledger. (Part I.)
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			

MILITARY.

GENERAL ABSTRACT BOOK

OF

EXPENDITURE.

DETAILED HEAD;— *Commissariat*

Date of Order, &c.	Number of Order.	Reference to Registers of Claims or Abstract Books.	Amount of Claims, &c.			Total monthly Expenditure.			Purchase of Live Stock.			Feed of Commissariat Cattle.		
186 .			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
4th May	180	Claim Register No. 1	260	1	0				—	—	—	—	—	—
" "	186	Ditto	180	0	0				—	—	—	—	—	—
10th "	10	Ditto No. 2	2,004	10	0				—	—	—	—	—	—
11th "	468	Ditto	600	0	0				—	—	—	—	—	—
13th "	13	Ditto No. 1	80	0	0				—	—	—	—	—	—
15th "	16	Ditto	140	2	0				—	—	—	—	—	—
26th "	40	Ditto No. 2	76	0	0				—	—	—	—	—	—
		Total Claim Registers for month ...	3,341	0	0									
		Abstract Book No. 1	1,600	8	0				—	—	—	—	—	—
		Ditto No. 2	16,800	1	0	21,741	12	0	6,070	4	0	2,130	0	0
		Carrried forward ...												

Services.

Detailed Heads of Service.																				
Hire of Transport.			Inland Water Charges.			Railway Charges.			Freight and Charges of Stores from England.			Feed of Horses.			Camp Contingencies.			Cattle gear, Implements, and Godown Furniture.		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
—	—	—	—	—	—	260	4	0	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	180	0	0	—	—	—	—	—	—	—	—	—
—	—	—	2,004	10	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
600	0	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	80	0	0	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	140	2	0	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	76	0	0	—	—	—
200	0	0	—	—	—	—	—	—	—	—	—	1,400	8	0	—	—	—	—	—	—
—	—	—	600	0	0	—	—	—	—	—	—	3,050	0	0	150	0	0	4,600	0	0

Appendix No. 17. See Para. 365 of Report.

ABSTRACT SHEET OF RECEIPTS AND DISBURSEMENTS.

EXTRACTED FROM THE SEVERAL ABSTRACT BOOKS OF ACCOUNT KEPT IN THE MILITARY DEPARTMENT.

FOR THE MONTH OF _____ 186 .

(For Journal and Ledger.)

RECEIPTS.	ABSTRACT BOOK.									TOTALS.		
	REGIMENTAL PAY MASTERS.			COMMISSARIAT OFFICERS.			MISCELLANEOUS ACCOUNTANTS.					
DEBITS;—	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Military Disbursing Officers - -												
Receipts through Accounts recorded in the month, as detailed in several Abstract Books - - - -												
CREDITS;—												
Advances from Civil Treasuries -												
Income Tax - - - - -												
Regimental Savings' Banks - -												
Family Remitances; - - -												
Military Deposits - - -												
Military Funds - - - -												
&c., &c., &c. - - -												
TOTAL RUPEES - - -												

DISBURSEMENTS.	Amount of Detailed Head.			Total for each Grant.		
DEBITS;—	Rs.	A.	P.	Rs.	A.	P.
SERVICE ACCOUNTS.						
GRANT 1.						
ARMY AND GARRISON STAFF;—						
Commander-in-Chief in India - - - -						
Adjutant General's Department - - - -						
Quarter Master General's Department - - -						
Artillery Inspection - - - - -						
Musketry Inspection - - - - -						
Divisional and Brigade Staff - - - -						
Garrison and Station Staff - - - -						
Hill Sanataria - - - - -						
Miscellaneous Depôts - - - - -						
Staff of Irregular Forces - - - -						
Bazar Establishment - - - - -						
Staff—Miscellaneous - - - - -						
GRANT 2.						
ADMINISTRATIVE STAFF;—						
Secretariat - - - - - -						
Personal Staff to the Governor General and Lieutenant Governor -						
Office of Account - - - - -						
GRANT 3.						
REGIMENTAL PAY, ALLOWNCES, AND CHARGES;—						
European Army - - - - -						
Native Army - - - - -						
Hyderabad Contingent - - - - -						
GRANT 4.						
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES,—						
Commissariat Executive Establishment - - -						
Ditto Subordinate Establishments - - -						
Ditto Supplies - - - -						
Ditto Services - - - -						
Carried forward - -						

DISBURSEMENTS.	Amount of Detailed Head.			Total for each Grant.		
	Rs.	A.	P.	Rs.	A.	P.
GRANT 5.						
STUD AND REMOUNT ESTABLISHMENT, SUPPLIES, AND SERVICES ;—						
Establishments - - - - -						
Purchase of Cattle - - - -						
Feed of Cattle - - - -						
Miscellaneous - - - - -						
GRANT 6.						
CLOTHING ESTABLISHMENT, SUPPLIES, AND SERVICES ;—						
Clothing Depôt, Presidency - - - -						
Clothing Supplies and Services at the Agency - -						
Ditto Regimental - - - -						
GRANT 7.						
BARRACK ESTABLISHMENT, SUPPLIES, AND SERVICES ;—						
Executive Establishment - - - -						
Subordinate Establishments - - - -						
Barrack Furniture - - - - -						
Barrack Bedding - - - - -						
Lighting and Cleaning - - - -						
Miscellaneous - - - - -						
GRANT 8.						
ADMINISTRATION OF MARTIAL LAW ;—						
Judge Advocate General's Department - - -						
Deputy Judge Advocate General's Department - -						
Garrison and Military Prisons - - - -						
Miscellaneous - - - - -						
GRANT 9.						
MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES ;—						
Medical Establishment (Indian) - - - -						
Medical Store Depôts - - - - -						
Medical Establishment (British) - - - -						
Station Hospitals - - - - -						
Medical Supplies - - - - -						
Carried forward - -						

DISBURSEMENTS,—*continued.*	Amount of Detailed Heads.			Total for each Grant.		
	Rs.	A.	P.	Rs.	A.	P.
GRANT 10.						
ORDNANCE ESTABLISHMEMTS, STORES, AND CAMP EQUIPAGE ;—						
Ordnance Establishments - - - -						
Manufacturing Establishments - - - -						
Charge for Forest Operations - - - -						
Local Supply of Stores for Arsenals, Magazines, and Depôts -						
Local Supplies to Manufacturing Establishments - -						
Stores and Camp Equipage - - - -						
GRANT 11.—DIVINE SERVICE.						
Divine Service - - - - -						
GRANT 12.—EDUCATION.						
Army Schools - - - - -						
Lawrence Military Asylum - - - -						
Donations to Educational Institutions - - -						
GRANT 13.—SURVEY, TOPOGRAPHICAL AND TRIGONOMETRICAL.						
Topographical Survey - - - -						
Trigonometrical Survey of India - - - -						
GRANT 14.—SEA TRANSPORT CHARGES.						
Sea Transport Charges - - - -						
Medical Comfort, &c., for Troops proceeding to Sea - -						
GRANT 15.—MISCELLANEOUS SERVICES.						
Miscellaneous Services - - - -						
GRANT 16.—VOLUNTEER CORPS.						
Volunteer Corps - - - - -						
Carried forward -						

DISBURSEMENTS,—*continued.*	Amount of Detailed Head.			Total for each Grant, &c.		
	Rs.	A.	P.	Rs.	A.	P.
Brought forward ...						
GRANT 17.—REWARDS FOR MILITARY SERVICES.						
Rewards for Military Services - - - -						
GRANT 18.—RETIRED OFFICERS.						
Retired Officers - - - - -						
GRANT 19.—MILITARY PENSIONS.						
Pensions to Europeans - - - - -						
Pensions to Natives - - - - -						
Hyderabad Contingent - - - -						
GRANT 20.—WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.						
Widows' Pensions - - - - -						
Compassionate Allowances - - - -						
GRANT 21.—CIVIL PENSIONS AND GRATUITITS.						
Civil Pensions - - - - -						
Gratuities - - - - - -						
TOTAL DEBITS TO BUDGET HEADS OF SERVICE, RUPEES						
DEBITS,—*continued.*						
GENERAL ACCOUNTS.						
Regimental Savings' Banks - - - - - -						
Military Deposits (refunded) - - - - - -						
&c. &c. &c.						
TOTAL DEBITS TO EXPENDITURE HEADS, RUPEES ..						

ABSTRACT SHEET OF RECEIPTS AND DISBURSEMENTS,—*continued.*

CREDITS.	Register of Claims Name of						Total Credits.		
	No. 1. Orders payable at Bank.			No. 2. Orders on Mofussil Treasuries.					
(For Recoveries effected on account of)	Rs.	A	P.	Rs.	A.	P.	Rs	A.	P.
Income Tax - - - -									
Military Funds - - - -									
Passage Money - - - -									
Orders payable on Bank - - -									
Orders on Mofussil Treasuries - - -									
Regimental Pay Masters. For details see Abstract Book No. - -									
Commissariat Officers. For ditto ditto - - -									
Miscellaneous Military Accountants. For ditto ditto - - -									
Total Credits, Rupees ...									

Extracted and agreed by _____

Journalized by _____

Posted in Ledger by _____ Signed _____ { *Principal Book Keeper.*

JOURNAL.

MILITARY ACCOUNT DEPARTMENT.

Drs.							Crs.					
Service Accounts.			General Accounts.			MAY 1865.	Service Accounts.			General Accounts.		
Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
						1st.						
						SUNDRIES DR.						
						To SUNDRIES						
						For Balances remaining on the several Accounts brought from last year's books, viz.						
						1st.						
						IMPERIAL REVENUES DR.						
						To MILITARY GRANTS, 1865-66 ...						
						For gross amount of Military Budget Estimate, Bengal, for the year 1865-66, *viz.*						
						GRANT. — Rupees.						
						No. 1.—Army and Garrison Staff						
						„ 2.—Administrative Staff ...						
						„ 3.—Regimental Pay, &c. ...						
						„ 4.—Commissariat, &c. ...						
						„ 5.—Stud and Remount Establishments ...						
						„ 6.—Clothing Establishments						
						„ 7.—Barrack Establishments...						
						„ 8.—Administration of Martial Law ...						
						„ 9.—Medical Establishments, &c.						
						„ 10.—Ordnance ditto ...						
						„ 11.—Ecclesiastical ...						
						„ 12.—Education ...						
						„ 13.—Surveys ...						
						„ 14.—Sea Transport ...						
						„ 15.—Miscellaneous ...						
						„ 16.—Volunteer Corps ...						
						„ 17.—Rewards for Military Service ...						
						„ 18.—Retired Officers ...						
						„ 19.—Military Pensions ...						
						„ 20.—Pensions to Widows, &c.						
						„ 21.—Civil Pensions, &c. ...						
						Rs. ...						
						Carried forward						

Drs.						MAY 1865.	Crs.					
Service Accounts.			General Accounts.				Service Accounts.			General Accounts.		
Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
						Brought forward						
						(*Ordinary Monthly entries.*)						
						31st.						
						Cash Drawing Account (Bank of Bengal,) Dr. To Imperial Revenues						
						For amount transferred to the Credit of the Account opened in the name of the Accountant General, Military Department, viz., on :—						
						1st May . Rs. 20,000						
						8th „ .. „ 30,000						
						17th „ „ 15,000						
						25th „ ... „ 45,000						
						Rs. 1,10,000						
						31st.						
						Orders Payable Dr.						
						To Cash Drawing Acct. (Bank of Bengal.)						
						For amount of Cheques drawn on the Bank for Military Services, discharged this month; as per Account received from the Secretary and Treasurer.						
						31st.						
						Civil Treasuries Dr. To Sundries ...						
						For miscellaneous Military Receipts brought to account this month, as detailed in receivable Order Book and paid to the Credit of the Civil Department at Bank of Bengal, viz.						
						To Repayments on account of Commissariat Supplies						
						To Miscellaneous Receipts						
						31st.						
						Sundries Dr. To Sundries						
						For payments this month for various services, as recorded in Abstract Book of Expenditure, viz.						
						ARMY AND GARRISON STAFF.						
						Commander-in-Chief in India, 1865-66						
						Adjutant General's Department, „ ...						
						Quarter Master General's Department, „ ..						
						Divisional and Brigade Staff, „ ...						
						Bazar Establishment, „ ...						
						ADMINISTRATIVE STAFF.						
						Secretariat, 1865-66 ..						
						Office of Account, „ ...						
						REGIMENTAL PAY, &c.						
						European Army, 1865-66 ..						
						Native Army, „ .						
						COMMISSARIAT ESTABLISHMENTS, &c.						
						Executive Establishment, 1865-66 ...						
						Commissariat supplies, „ . . .						
						CLOTHING ESTABLISHMENTS, &c.						
						Clothing Depôt, Presidency, 1865-66 ...						
						Supplies and Services, „ ...						
						&c. &c. &c. ... „ ..						
						&c. &c. &c. ... „ .						
						Civil Treasuries, &c. ... „ ...						
						For Proceeds of Sales of Stores &c. paid in						
						Miscellaneous Military Accountants ...						
						For advances of Cash this month, viz.						
						Colonel Maxwell, Supdt. Cossipore Foundry ...						
						Carried forw						

Dbs.						MAY 1865.	Crs.					
Service Accounts.			General Accounts.				Service Accounts.			General Accounts.		
Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
						Brought forward						
						To Orders Payable ...						
						For Cheques drawn by Accountant General on Bank this month.						
						To Civil Treasuries, &c. ...						
						For Ditto on Civil Treasuries ...						
						(Regimental Pay Masters.)						
						For payments allowed this month, as detailed in Abstract Book, viz.						
						To Captain Elderton, Meerut ...						
						„ Major Hunter, Allahabad —						
						„ „ G. E. Anderson, Lucknow ...						
						„ &c., &c., &c ., ...						
						(Commissariat Officers of Ranges.)						
						For ditto ditto viz. :—						
						To Captain H. B. Chalmers, Lucknow						
						„ „ R. Davidson, Sealkote ..						
						„ &c., &c., &c., ...						
						To Income Tax						
						For Recoveries on Payments at the Presidency.						
						To Military Funds						
						For ditto						
						31st.						
						Sundries Dr.						
						To Sundries						
						For Receipts this month by Military Disbursing Officers, as recorded in the several Abstract Books, viz :—						
						(Regimental Pay Masters.)						
						Captain Elderton, Meerut						
						Major Hunter, Allahabad						
						„ J. E. Anderson, Lucknow						
						&c., &c., &c., ...						
						(Commissariat Officers of Ranges.)						
						Captain H. B. Chalmers, Lucknow ...						
						„ R. Davidson, Sealkote ..						
						(Miscellaneous Accountants.)						
						Colonel Maswell, Cossipore						
						To Income Tax						
						„ Military Funds						
						„ Military Deposits						
						„ Family Remittances, &c. ...						
						„ Effects of deceased Officers, &c. ...						
						„ Civil Treasuries, &c.						
						To Repayments—						
						For Commissariat Supplies, &c. ...						
						„ Clothing Supplies ...						
						„ Barrack „ ...						
						Hospital Stoppages ...						
						Carried forward ...						

Drs.							Crs.					
Service Accounts.			General Accounts.				Service Accounts.			General Accounts.		
Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
						Brough forward						
						(Annual Entries.)						
						Civil Treasuries, &c. Dr.						
						To Imperial Revenuls						
						For net amount of Credits on account of advances from Civil Treasuries, &c., at the close of the year, now written off.						
						Sundries Dr.						
						To Imperial Revenues.						
						For Credits on the following Heads of Account at the close of the year, appropriated in aid of Expenditure; now written off, viz:—						
						Income Tax						
						Family Remittances						
						Effects of deceased Officers						
						Hospital Stoppages						
						&c. &c. &c.						
						(*On Completon of Annual Account of Expenditure for the year.*)						
						Military Grants, 1865-66, Dr.						
						To Sundries						
						For transfer of net Expenditure on the following Heads, on account of the year 1865-66, *now written off.*						
						(Army and Garrison Staff.)						
						To Commander-in-Chief in India, 1865-66						
						„ Adjutant General's Department, „						
						„ Quarter Master General's do., „						
						(Administrative Staff.)						
						To Secretariat, 1865-66						
						„ Personal Staff to Governor Gen, &c., „						
						„ Office of Account „						
						(Regimlntal Paymaster.)						
						„ European Army, 1865-66						
						„ Native Army, „						
						„ &c. &c. &c. „						
						Military Grants, 1865-66, Dr.						
						To Imperial Revenues						
						For Balance of Grants unexpended for Military Services on account of 1865-66, *surrendered and written off.*						

Appendix No. 19. See Para. 374 of Report

RECEIVABLE ORDER BOOK.

SUMS RECEIVED, AT THE PRESIDENCY BANK, ON ACCOUNT OF THE MILITARY ACCOUNT DEPARTMENT.

Chelan on Bank.		From whom to be received.	Particulars.	Head of service to be credited.	Amount.			When paid.
No.	Date.				Rs.	A.	P.	

Appendix No. 20. See Para. 353 of Report.

List of Drafts, &c., drawn by _____ *stationed at* _____
on Civil Treasuries, on account of Military Services
during the month of _____ 186 .

Date.	No.	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of Draft, &c.			Remarks.
					Rs.	A.	P.	
				Total Rupees ...				

To be rendered by "Circle" and "Pension Paymasters" and "Commissariat Officers in charge of Ranges."

(Signed) _____

Appendix No. 21. See Paras. 356 and 375 of Report.

DETAILED REGISTER OF BILLS DRAWN ON CIVIL TREASURIES BY MILITARY DEPARTMENT.

Name of Treasury drawn upon. _____ *Presidency of* _____

Date of Draft.	No. of Bill.	By whom drawn.	In whose favor.	Amount.			To be filled in from information furnished by Civil Department. When paid.
				Rs.	As.	P.	

Appendix No. 22 See Para 352 of Report.

Abstract List of Advances made by the several Treasuries in account with the Deputy Auditor and Accountant General of _____ Presidency, for Military Services, in the Month of _____ 186 .

Number of Detailed Schedule attached.	Name of Treasury.	Amount Advanced.			REMARKS.
		Rs.	A,	P.	
	TOTAL RUPEES —				

(Signed) _____.

Deputy Auditor and Accountant General of

_____

_____ *of* _____ 186 .

TO THE

MILITARY ACCOUNT DEPARMENT

AT _____.

Appendix No. 23. See Para 357 of Report.

Monthly Memorandum explanatory of the differences between the amounts advanced from Civil Treasuries, on account of Military Services, and those credited through accounts of Military Disbursing Officers.

	Treasuries under Deputy Auditor and Accountant General to Governments of																		Total.		
	India.			Bengal.			Madras.														
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Total amount credited for Bills drawn on Civil Treasuries through Military Accounts in month of 186																					
Amount of Bills discharged, as per Statements furnished for the month by the several Deputy Auditor and Accountant Generals																					
Differences Rupees ...																					

Explanation of Differences.

Bills stated to be drawn by Military Officers remaining to be discharged by Civil Department.

Date.	No.	To whom granted.	To whom payable.	Treasury drawn upon.

| | | |

Appendix No 24 See Para 376 of Report

INDIA.

ANNUAL ACCOUNT

OF

RECEIPTS AND EXPENDITURE

FOR

MILITARY SERVICES IN INDIA

FOR THE YEAR

1865-66.

GENERAL STATEMENT OF THE SUM EXPENDED COMPARED
FOR THE YEAR FROM 1ST MAY 1865 TO 30TH APRIL 1866,

GRANTS		BENGAL. See Detailed Account, Page.		MADRAS. See Detailed Account, Page.		BOMBAY. See Detailed Account, Page.	
		Expenditure, 1865-66.	Grants, 1865-66.	Expenditure, 1865-66.	Grants, 1865-66.	Expenditure, 1865-66.	Grants, 1865-66.
	EFFECTIVE SERVICES.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
1	ARMY AND GARRISON STAFF.						
2	ADMINISTRATIVE STAFF . ..						
3	REGIMENTAL PAY, ALLOWANCES, AND CHARGES						
4	COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES . .						
5	STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES ...						
6	CLOTHING ESTABLISHMENT, SUPPLIES, AND SERVICES						
7	BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES						
8	ADMINISTRATION OF MARTIAL LAW						
9	MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES ...						
10	ORDNANCE ESTABLISHMENTS STORES, AND CAMP EQUIPAGE						
11	ECCLESIASTICAL ...						
12	EDUCATION						
13	SURVEYS, TOPOGRAPHICAL AND TRIGONOMETRICAL						
14	SEA TRANSPORT CHARGES						
15	MISCELLANEOUS SERVICES ...						
16	VOLUNTEER CORPS						
	NON-EFFECTIVE SERVICES.						
17	REWARDS FOR MILITARY SERVICE ...						
18	RETIRED OFFICERS						
19	MILITARY PENSIONS						
20	PENSIONS TO WIDOWS AND ORPHANS OF EUROPEAN OFFICERS AND SOLDIERS ...						
21	CIVIL PENSIONS AND GRATUITIES ...						
	TOTAL, RUPEES ...						

CALCUTTA,
_____186 .

MILITARY SERVICES IN INDIA

YEAR 1865-66.

WITH THE GRANTS FOR MILITARY SERVICES IN INDIA SHOWING THE SAVINGS OR DEFICIENCIES UPON EACH GRANT.

TOTAL INDIA.		ENGLAND.		TOTAL INDIA AND ENGLAND.		EXPENDITURE.	
Expenditure, 1865-66.	Grants, 1865-66.	Expenditure, 1865-66.	Grants, 1865-66.	Expenditure, 1865-66.	Grants 1865-66.	Less than Grants.	More than Grants
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

BENGAL.

ANNUAL ACCOUNT

OF

RECEIPTS AND EXPENDITURE

FOR

MILITARY SERVICES IN BENGAL

FOR THE YEAR

1865-66.

BENGAL ANNUAL ACCOUNT

OF

RECEIPTS AND EXPENDITURE FOR MILITARY SERVICES

FOR THE YEAR 1865-66.

STATEMENT OF THE SUM EXPENDED COMPARED WITH THE GRANTS FOR MILITARY SERVICES IN BENGAL FOR THE YEAR FROM 1ST MAY 1865 TO 30TH APRIL 1866, SHOWING THE SAVINGS AND DEFICIENCIES UPON EACH GRANT.

Grants.	———	Expenditure, 1865-66.	Grants, 1865-66.	Expenditure		Reference to Explanatory Statement.
				Less than Grants.	More than Grants.	
	EFFECTIVE SERVICES.	Rs.	Rs.	Rs.	Rs.	Page.
1	ARMY AND GARRISON STAFF					
2	ADMINISTRATIVE STAFF					
3	REGIMENTAL PAY, ALLOWANCES, AND CHARGES ...					
4	COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES					
5	STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES					
6	CLOTHING ESTABLISHMENT, SUPPLIES, & SERVICES					
7	BARRACK ESTABLISHMENTS, SUPPLIES, & SERVICES					
8	ADMINISTRATION OF MARTIAL LAW					
9	MEDICAL ESTABLISHMENTS, SERVICES, & SUPPLIES					
10	ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE					
11	ECCLESIASTICAL					
12	EDUCATION					
13	SURVEYS, TOPOGRAPHICAL AND TRIGONOMETRICAL					
14	SEA TRANSPORT CHARGES					
15	MISCELLANEOUS SERVICES					
16	VOLUNTEER CORPS					
	NON-EFFECTIVE SERVICES.					
17	REWARDS FOR MILITARY SERVICE					
18	RETIRED OFFICERS					
19	MILITARY PENSIONS					
20	PENSIONS TO WIDOWS AND ORPHANS OF EUROPEAN OFFICERS AND SOLDIERS					
21	CIVIL PENSIONS AND GRATUITIES					
	TOTAL RUPEES ...					
	TOTAL EXPENDITURE LESS THAN GRANTS, RUPEES ...					
	TOTAL EXPENDITURE MORE THAN GRANTS, RUPEES ...					

CALCUTTA,
———186 .

———

Accountant General

EXPLANATORY STATEMENT OF THE SUMS EXPENDED "MORE OR LESS" THAN THOSE ESTIMATED UNDER
WITH THE CAUSES OF VARIATION BETWEEN

Heads of Service.	Expenditure, 1865-66.	Estimate, 1865-66.	Expenditure.		Causes of Variation.
			Less than Estimate.	More than Estimate	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
ARMY AND GARRISON STAFF.					
Commander-in-Chief in India ...					
Adjutant General's Department					
Quarter Master General's Dept.					
Artillery Inspection ...					
Musketry Inspection ...					
Divisionaland Brigade Staff ...					
Garrison and Station Staff ...					
Hill Sanataria					
Miscellaneous Depôts ...					
Staff of Irregular Forces ...					
Bazar Establishment ...					
Staff Miscellaneous ...					
TOTAL GRANT I, RUPEES ..					

Appendix No. 25. See Paras. 294 and 404 of Report.

MEMORANDUM BY RALPH THOMPSON, ESQ.

On the System of Registry used in the War Office.

1. THE system of registry used in the War Office is strictly a subject one; that is to say, the whole of the correspondence is classified under subjects, which are represented by fixed numbers.

2. Such subjects as are common to Regiments, or Military Stations, are again sub-divided accordingly, retaining, however, their subject number.

Thus 51 represents "Clothing," and an application for clothing from the 48th Foot would bear the registry number 51 / 48th Foot, with a sub-number, varying according to the number of previous letters from the Regiment.

In like manner an application from the Store-keeper at St. Helena for stores (represented by 57) would be registered 57 / St. Helena.

3. As new subjects arise, the next unused numbers are allotted to them.

4. All Officers, &c., employed under the War Office are treated (for registry purposes) as subjects, and have numbers given them, under which all papers relating to them are registered.

5. These numbers are not changed annually, but remain in force through a series of years.

6. As each paper is registered, it receives a consecutive sub-number, which indicates the number of letters received on each subject.

7. There is no double registry of papers, but they are at once classified under their proper subject headings, and if more than one subject is touched upon in a letter, a sufficient extract is made, and registered according to its own subject.

8. For general subjects, a short entry is made of the subject of the paper [see specimen sheets A and B]; but for such personal cases as are noticed in para. 4, a very trifling marginal note is all that is found to be necessary. [See specimen sheet C.]

INDEX.

9. There is, practically, only one Index to the whole of the War Office correspondence; but, as it would be inconvenient (from its bulk as well as other causes) to have only one volume, it is divided into the following volumes:—

1.—A General Index, containing a reference to the registry number of all subjects not included in the volumes named below. [See specimen sheet D.]

2.—A Nominal Index for Officers, &c., referred to in para. 4. [See specimen sheet E.]

3.—A Widows' Pension Index (nominal).

4.—A Wounds' Index (nominal).

5.—A Losses' Index (nominal).

6.—A Regimental Index, in which all questions relating to particular Regiments are indexed. [See specimen sheet F.]

7.—An Effects' Index, in which are indexed regimentally the names of all deceased soldiers, each soldier receiving a separate number (on the report of his death), under which the correspondence relating to his effects is registered. [See specimen sheet G.]

10. There is no nominal Index kept of writers of letters to the War Office other than those specified. All letters from the public fall under some subject or other, and the writers' names are not indexed in any way whatever.

The course pursued in the War Office, in the registry and the distribution of the day' post, is as follows:—

11. All letters are at once taken to the Post-room (about 2,000 a day on an average), where there is a staff of three men (one Clerk and two messengers), whose sole duty it is to open, stamp the date of receipt, and roughly sort the post, weeding out all Returns and other documents which do not require to be registered (of which they have a list), and sending them to the various Branches of the Office requiring them. The remainder of the post (about 800 to 1,000) is then taken into the head of the registry, who, with the help of his Index, marks in pencil, on each paper, its subject number, and the Branch to which it is to be sent. In this duty he is assisted by his second, as to mark about 500 papers is quite as much as one man can do properly.

12. The registering Clerks then enter the papers as marked in pencil, and record on the endorsement the sub-number of the last paper on the subject. They are then passed into the Press-room (a depôt for papers), and the Press-keeper, guided by the endorsement, annexes the former paper. If other papers are required not bearing the same number, they are annexed, temporarily, by voucher, and separated and put away in their own places on the return of the paper requiring them.

13. The whole post is then sorted out and sent in boxes to the various Branches: deliveries are made at eleven, one, and three o'clock.

14. When the papers have been acted on in the Branches they are returned to the Registry, when a note is made in the Registers of such letters as have been written on them, and they are finally sent to the Press-room (which is part of the Registry) for deposit.

15. Papers are put away in the Press-room in trays, which are ticketed with the Registry subject numbers, and all those on any one subject are thus always kept together, and available for ready reference.

It may be as well to mention that no difficulty is ever experienced in tracing former correspondence if the Index be properly kept up.

SPECIMEN SHEET A.

Grenadier Guards.

Subject No.	Date.			Previous Paper.	Subsequent Paper.	Sub No.	Name.	Subject.	To whom referred	When referred.		How disposed of.
51 Grenadr. Guards.	15	1	57	...	51 Foot Gds 6	1	Col. Wood, O. C.	Non-receipt of cloth for clothing	A. C D.*	16	1	Answered and Wrote to Weedon, 22-1.
	2	2	...	...	5	2	Ditto ...	As to disposal of 365 Fur Caps ...	"	5	2	Wrote O. C. 9-2.
	6	...	...	...	...	3	Isaac and Co. ...	Account for clothing £5 17 ...	"	14	.	To Acct. Genl. 21-2.
	16	..	...	2	9	5	Officer Commanding.	Bearskin Caps, authority to sell 368	"	18	...	O. C. 20-2.
	21	...	...	...	...	8	Cater and Co. ...	" " account £2,794 2 7	"	23	...	Acct. Genl. 26-2.
	24	...	...	5	...	9	O. C. ...	" " date of issue of 368	"	27	...	Put away.
	27	...	...	Y 15803	...	11	" ...	Boots, Requisition for 2,739 pairs...	"	28	...	P. a.
	26	3	...	...	..	12	J. Lipscomb ...	Great coats, account for marking £3 9 6	"	27	3	P. a.
	31	...	...	...	...	13	O. C. ...	Boots, unfinished state of ...	"	1	4	O. C. 11-4.

* Army Clothing Department.

SPECIMEN SHEET B.

Subject No.	Date.			Previous Paper.	Subsequent Paper.	Sub. No.	Name.	Subject.	To whom Referred.	When Referred.		How disposed of.
40019 Electric Telegraph at the Cape.	30	11	61	...	4	2	G. O. C., Cape,	Extension of the Electric Telegraph, letter from Mr. Wollaston.	I. G. F.*	28	1	Wrote Colonial Office, 12-2.
	22	2	62	2	7	4	Colonial Office...	Act of the Cape Legislature for establishing an Electric Telegraph, Reply to 2.	Mr Talbot.	24	2	Wrote Mr Wollaston, 3-3
	13	3	...	4	8	7	C. J. Wollaston...	Copy of an agreement between Government of Cape and E. Pickering.	"	14	3	" Treasury, 27-3.
	5	5	...	7	...	8	Treasury. ...	Contract for Telegraph between Cape Town and Graham's Town, sanction refused.	"	6	5	" C O. Genl. Wynyard and Mr. Wollaston, 17-5.

* Inspector General of Fortifications.

SPECIMEN SHEET C.

Nash, William, War Office, Pall Mall.

	Subsequent Paper.	Sub. No.	Date.				To whom Referred.	When Referred.		How disposed of.
24930.										
Certificate ... ..., ...	5	1	18	8	62	Civil Service Commission	Chief Clerk	19	8	Wrote letters, 19-8.
Sick Leave for Mr. Nash	.....	2	18	12	.....	Mem (A. C. D.)	C. C. ...	15	12	" Mr. Nash, 24-12.
Further Leave requested	.....	3	8	1	63	W. Nash...	A.C.D. (1)	10	1	" " 19-1.
" " "	... ..	4	6	2	.....	"	A.C.D. (1)	9	2	Ansd. 28-2.
Three months' further leave requested	.....	5	19	0	.....	Reminder on 1.	C. C. ...	19	...	Cancelled.
	.....	7	21	4	.....	W. Nash	C C. ...	22	4	Ansd. 9-5.
Death of Mr. Nash... ...	.....	8	22	5	.....	Mem.	C. C. ...	23	5	P. a.

SPECIMEN SHEET D.

General Index.

Registry Number	
4,208	Cape Colony, Survey of East Coast.
4,219	Cape. Royal Stud at.
24,565	Cape. Tolls at.
40,019	Cape Telegraph.

SPECIMEN SHEET E.

Nominal Index.

Name.	Description.	Registry No.	Name.	Description.	Registry No.
Nash, W.	Clerk, W. O., Pall Mall ..	24,930			
Nantes, F. J. T....	Royal Engineer Clerk ...	3,346			
Nagel, Lieut. J.	Barrack Master	3,796			

SPECIMEN SHEET F.

Regimental Index.

15TH FOOT.

Subject.	Registry No.	Subject.	Registry No.
Allowance to Mess and Band Fund	11820		

SPECIMEN SHEET G.

Effects Index.

Regiment.	Surname.	Christian Name.	Regimental Number	Registry Number.	Regiment.	Surname.	Christian Name.	Regimental Number	Registry Number.

SPECIMEN SHEET OF JOURNALS,

With Index of Subjects.

Arms	Dr. Livingstone	Value of Arms supplied to—not reclaimed from the Colonial Office, 57 27 2727 14-3-62.
	Accidentally injured	while in possession of Soldiers The Soldiers must pay for the repairs, 54 Artillery 12032 4-7-63.
Bounty	Old claim ...	Bounty due on transfer from one Regiment to another; not claimed until seven years after such transfer. Issue then refused, 27 57th Foot 11 25-6-61
	Lad under 18 years old ...	Bounty of £3 was erroneously promised him on his enlistment. He must have it, or he can claim his discharge, 27 55th Foot 27 14-2-63.
Command Money	Officer of Marines,	in Command of Troops of the line on boardship, has not any claim to 32863 3 28-9-61.
	Assistant Adjutant General,	in Command of Troops in Tasmania, cannot have it in addition to his Staff Pay, 28626 7 28-10-62.
Defaulter Book ...	Seven days' Drill	Entry is not to be made of this punishment, 21 65th Foot 54 6-9-61.
	Absence without leave	Record of—expunged, as it was absence from causes which the Soldier could not control, 22 18th Foot 16 1 Battl 19-2-62.

NOTE —The date given to each entry in the Journal is that of the Minute of the Secretary of State or other Officer who decides the case.

Appendix No. 26. See Para. 422 of Report.

Statement showing the probable saving that will be eventually realized if the recommendations contained in the Commissioners' Report on Military Accounts be carried out in their integrity.

BENGAL.

		Rs.
Accountant General and Establishment ...		1,03,700
(The duties to be merged in those of Controller, whose designation should, in future, be that of Accountant General.)		
Military Accountant ditto		92,200
Compiler ditto ...		24,800
Assistants on probation		25,300
Examiner, Medical Accounts, and Establishments ...		33,900
Presidency Paymaster and Establishment		57,320
Paymaster, Meerut Circle, and ditto		27,040
Ditto Allahabad ,, ,, ditto		28,690
Ditto Lucknow ,, ,, ditto .		28,040
Ditto Lahore ,, ,, ditto		24,680
Ditto Trans-Ravee ,, ,, ditto		26,180
		4,72,150
DEDUCT NEW APPOINTMENTS.	Rs.	
1 Deputy Accountant General	18,000	
1 Assistant Accountant General	15,000	
1 Principal Book-keeper	12,000	
1 Assistant Book-keeper	10,000	
Additional Clerks to the Amalgamated Office	45,150	
		1,00,150
NET PROBABLE SAVING, BENGAL ...	Rs.	3,72,000

MADRAS.

		Rs.
Military Accountant and Establishment		44,590
Compiler and ditto ...		21,690
Examiner, Medical Accounts, ,, ditto		17,400
Presidency Paymaster ,, ditto		36,000
Paymaster, Bangalore ,, ditto		20,850
Ditto Trichinopoly ,, ditto		22,100
Ditto Secundrabad ,, ditto		23,950
Ditto Nagpore Force ,, ditto		23,800
Ditto Ceded Districts ,, ditto		15,000
Ditto Northern Division ,, ditto		16,000
Ditto Pegu ,, ditto		24,200
Ditto Malabar & Canara ,, ditto		12,750
Ditto Ponamalee ,, ditto		8,350
		2,86,680
DEDUCT NEW APPOINTMENTS.	Rs.	
1 Deputy Controller	15,000	
1 Principal Book-keeper	10,000	
1 Assistant Book-keeper	8,000	
Principal Assistants to examining sections and additional Clerks to the Amalgamated Office ...	53,680	
		86,680
NET PROBABLE SAVING, MADRAS	Rs.	2,00,000

BOMBAY.

		Rs.
Military Accountant and Establishment	.. ..	46,000
Compiler ditto	.. ...	16,200
Examiner, Medical Accounts, ditto	.	18,800
Presidency Paymaster ditto	... ...	46,500
Paymaster, Poonah Division, ditto	.	22,500
Ditto Northern ditto ditto		26,300
Ditto Scinde ditto ditto	... ..	23,000
		1,99,300

DEDUCT NEW APPOINTMENTS.

		Rs	
1	Deputy Controller ...	15,000	
1	Principal Book-keeper .	10,000	
1	Assistant Book-keeper ...	8,000	
	Principal Assistants to examining sections and Additional Clerks to the Amalgamated Office ...	53,300	
			86,300

NET PROBABLE SAVING, BOMBAY .. Rs. 1,13,000

RECAPITULATION.

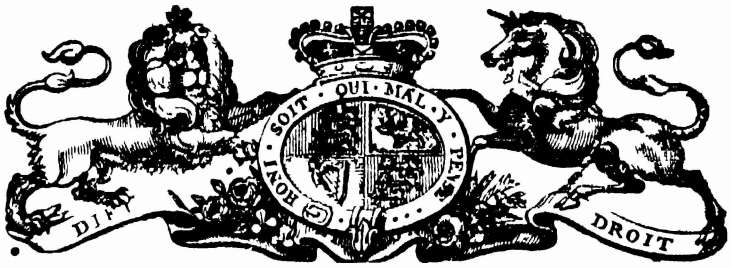
	Rs.
BENGAL...	3,72,000
MADRAS...	2,00,000
BOMBAY	1,13,000
	Rs 6,85,000

DEDUCT—

For Contingencies, and as a margin for increased rates of pay to Clerks ... 85,000

TOTAL NET PROBABLE SAVING IN THE THREE PRESIDENCIES ...Rs. 6,00,000 or £60,000 per annum.

No. 42.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, OCTOBER 22, 1864.

HOME DEPARTMENT.

No. 3218.

Simla, the 6th October 1864.

Notifications.—The emergency on account of which Dr. J. Newton's services were required at Jutogh having ceased, he is permitted to rejoin his appointment as Civil Assistant Surgeon at Kurnal.

No. 3224.

The Reverend Edward Hamilton Blyth, M. A., has been appointed by the Right Hon'ble the Secretary of State for India to be a Junior Chaplain on the Bengal Establishment.

No. 3225.

The Reverend J. W. Young, of the Bengal Ecclesiastical Establishment, has been granted by the Right Hon'ble the Secretary of State extension of leave on medical certificate for three months, and the Reverend R. A. H. Norman for one month, without pay.

No. 3140.

The 8th October 1864.

Erratum.—In the third and fourth lines of the twelfth rule regarding the admission of Military Officers of the Staff Corps to Civil employ, published in the *Gazette of India* of the 8th instant, page 784, for "Civil Political employment" read "Civil *or* Political employment."

E. C. Bayley,
Secy. to the Govt. of India.

No. 4842.

The 6th October 1864

Notifications.—The Governor General in Council is pleased to accept the resignation by His Highness Mahomed Yoosuf Ali Khan Bahadoor, K. S. I., Nawab of Rampore, of the Office of Member of the Governor General's Council for making Laws and Regulations.

A. Howell,
for the Secy. to the Govt. of India.

No. 4843.

Fort William, the 21st October 1864.

Major J. W. Younghusband assumed charge of the Office of Inspector General of Police in Berar on the forenoon of the 23rd of September.

No. 4844.

Captain A. H. Millett and Lieutenant W. Hamilton, District Superintendents of Police, Hyderabad Assigned Districts, reported their arrival in Berar on the 18th of September.

A. Howell,
Offg. Under Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

Military.

No. 213.

Simla, the 7th October 1864.

Notifications.—The services of Lieutenant H. W. Shoubridge, appointed to do duty with the Bhopal Levy in G. O. No. 111, dated 25th July, are replaced at the disposal of the Military Department.

General.

No. 1501.

His Excellency the Viceroy and Governor General in Council is pleased to appoint Lieutenant H. C. A. Szczepanski, Assistant Commissioner in the Punjab, to be an Assistant Commissioner of the 2nd Class in the Hyderabad Assigned Districts.

The powers described in Section 1 of Act XV of 1862 are conferred on Mr. J. G. Cordery, Officiating Deputy Commissioner, West Berar.

No. 1503.

Assistant Surgeon P. W. Sutherland, 14th Bengal Cavalry, is relieved from the Medical charge

of the Gwalior Political Agency from the 17th September.

Surgeon Major S. A. Homan, attached to the Royal Artillery, is appointed to the Medical charge of the Agency from the above date, in addition to his other duties.

No. 1505.

The privilege leave of absence for 2 months granted in G. O. No. 944, dated 16th August, to Major A. R. E. Hutchinson, Political Agent at Gwalior, is hereby cancelled.

POLITICAL.

No. 582.

The services of Major G. Hamilton, Political Agent at Ulwur, and of Assistant Surgeon J. C. Dickinson, in Medical charge of the Ulwur Agency, are replaced at the disposal of the Military Department.

JUDICIAL.

No. 381.

Under Section 41 of Act XXV of 1864, His Excellency the Viceroy and Governor General in Council is pleased to license the undermentioned gentlemen to grant Certificates of Marriage between Native Christians in the Province of Mysore :—

The Revd. Thomas Hodson.
" Matthew T. Male.
" Robert William Pordige.
" George McCutchan, B. A.
" Henry J. Sykes.
" Henry O'Sullivan.
" William Walker.
" Samuel Normington.
The Revd. Josiah Hudson, B. A.
" Elias E. Symons.
" John Hutcheon, M. A.
" James H. Cummings.
" Daniel Sanderson.
" Jacob Warrat.
" Samuel Dalzell.
" John Stephenson.
" John Greenwood.
" John Shaw Banks.

GENERAL.

No. 1514.

The 12th October 1864.

Lieutenant W. A. Franks, Assistant Revenue Surveyor, has obtained one month's privilege leave of absence from the date he may avail himself of it.

No. 1516.

His Excellency the Governor General in Council is pleased to sanction the following arrangements in the Central Provinces, with effect from the date on which Extra Assistant Commissioner Rai Koonj Bahari Lall retired on pension :—

Rai Kishen Narain, Extra Assistant Commissioner, 2nd Class, to be Extra Assistant Commissioner, 1st Class.

Gopal Rao, Extra Assistant Commissioner, 3rd Class, to be Extra Assistant Commissioner, 2nd Class.

Baboo Nobin Kristo Bose to be Extra Assistant Commissioner, 3rd Class.

H. M. DURAND, *Colonel,*
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 2883.

Fort William, the 10th October 1864.

Notifications.—The following Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay, in August 1864, is published for general information :—

	Calcutta.			Madras.			Bombay.		
	Bullion or Coin received during the month, valued in Rupees		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.
	Govt.	Merchts.		Govt.	Merchts.		Govt.	Merchts.	
In August 1864 ...	1,54,698	4,27,244	22,22,788	.....	4,97,943	8,55,519	.....	6,61,493	18,99,458

No. 2934.

Simla, the 12th October 1864.

Mr. H. Ives, Patrol in the Customs Department, is invested with the power of a Collector of Customs under Act VII of 1864, in the districts of Baitool, Nagpore, Wardah, and Chandah, in the Central Provinces.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, shewing the total Amount outstanding according to the Registers received in this Office up to 4th October 1864.

	4 per cent. of 1824-25.	4 per cent. of 1828-29.	4 per cent. of 1832-33.	4 per cent. of 1835-36.	4 per cent. of 1842-43.	4 per cent. of 1854-55.	5 per cent. Public Works of 1854-55.	5 per cent. of 1856-57.	5½ per cent. of 1859-60.	3½ per cent. of 1853-54.	4½ per cent. of 1856-57.	Total Rs.
Amount brought forward from Statement dated 21st September 1864 ...	53,000	300	25,26,400	23,48,700	93,75,700	64,19,800	32,10,100	4,61,15,100	2,28,55,400	18,600	16,500	9,29,39,600
ADD—.												
Amount enfaced at Madras, as per Registers received up to date ..	...	...	...	...	...	...	...	27,500	5,000	...	...	32,500
Amount enfaced at Bombay, as per Registers received up to date ...												
Amount enfaced at Calcutta up to date ...	...	...	21,100	32,200	1,17,900	85,400	3,400	8,900	1,04,000	...	...	3,72,900
Amount on which Interest is now payable in London.												
Total ...	53,000	300	25,47,500	23,80,900	94,93,600	65,05,200	32,13,500	4,61,51,500	2,29,64,400	18,600	16,500	9,33,45,000
DEDUCT—												
Amount removed from the London Books as per Registers received up to date ...	...	...	...	35,500	...	5,000	58,500	79,000	3,59,100	...	...	5,37,100
Total ...	53,000	300	25,47,500	23,45,400	94,93,600	65,00,200	31,55,000	4,60,72,500	2,26,05,300	18,600	16,500	9,28,07,900

FORT WILLIAM;
LOAN OFFICE,
The 20th October 1864.

R. P. HARRISON,
Acctt. Genl. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 7th October 1864.

No. 817 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on urgent private affairs :—

Surgeon Major Alexander Charles Macrae, M. D., of the Medical Department, Presidency, and Marine Surgeon.	For 6 months, without pay.

No. 818 *of* 1864.—The undermentioned Officer having completed twenty years' service, six years of which were on permanent Staff employ, to be Major from the date specified opposite to his name under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Bengal Staff Corps.

Captain (Brevet Major) H. Forbes ... ... 3rd October 1864.

No. 819 *of* 1864.—The undermentioned Officer having completed twelve years' service, four years of which were on permanent Staff employ, to be Captain from the date specified opposite to his name under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Bengal Staff Corps.

Lieutenant W. G. Waterfield... 3rd October 1864.

No. 820 *of* 1864.—Under the authority of the Right Hon'ble the Secretary of State for India, conveyed in his Despatch No. 204, dated the 24th June 1864, it is hereby notified that the rate of pay admissible to Sergeant Band Masters serving in this country, is to be the same as that of a Regimental Sergeant Major.

No. 821 *of* 1864.—His Excellency the Governor General in Council is pleased to confirm Inspector General of Hospitals John McClelland in the appointment of Principal Inspector General of the Medical Department, with effect from the 25th April 1862, *vice* Principal Inspector General J. Forsyth, retired.

The undermentioned Officers, who in consequence of the arrangements notified in Government General Order No. 469 of the 25th April 1862, were appointed to officiate in the lower grades, are assigned permanent rank in their respective grades from the dates specified :—

Rank and Names.	To rank permanently from	In whose room.
Inspector General of Hospitals H. A. Bruce	25th April 1862	McClelland, promoted.
Inspector General of Hospitals J. B. Dickson (retired) ...	6th Aug. 1862	Mackinnon, retired.
Inspector General of Hospitals W. A. Green	31st Mar. 1864	Dickson, retired.
Deputy Inspector General of Hospitals G. S. Cardew ...	25th April 1862	Bruce, promoted.
Deputy Inspector General of Hospitals J. A. Dunbar	6th Aug. 1862	Dickson, promoted.
Deputy Inspector General of Hospitals R. W. Faithful, deceased ...	31st Mar. 1863	Wilson, retired.
Deputy Inspector General of Hospitals J A. Guise	27th May 1863	Balfour, retired,
Deputy Inspector General of Hospitals J. Macintire ...	10th June 1863	To complete the establishment.
Deputy Inspector General of Hospitals D. McRae	9th Sept. 1863	Faithful, deceased.
Deputy Inspector General of Hospitals R. B. Kinsey	17th Dec. 1863	Rind, deceased.
Deputy Inspector General of Hospitals E. Hare.	23rd Mar. 1864	Thomson, retired.
Deputy Inspector General of Hospitals G. S. Mann	31st Mar. 1864	Green, promoted.

No. 822 of 1864.—In conformity with Government General Order No. 141 of 1852, the following Statement of Deposits made at the Presidency Pay Office, during the month of September 1864, on account of the Estates of deceased European Commissioned, Non-commissioned, and Warrant Officers and Soldiers of the Indian Military Forces of Her Majesty, is published for general information ; and it is hereby notified that claims to the Estates in question, which shall not be preferred to the Presidency Pay Master by Executors and Administrators before the conclusion of twelve months after the date of decease, cannot be attended to in this country, as the money, after that period, will be remitted to, and made payable by the Secretary of State for India.

Statement of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned, Non-commissioned, and Wa rant Officers and Soldiers of Her Majesty's Indian Military Service in the month of September 1864.

Date of Deposit.	On whose account.	Rank.	Corps.	General Number	Date of decease.	Testate or Intestate.	Amount of monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total unclaimed amount deposited.	How disposed of. Amount paid in India.	Amount retained in India.	Amount remitted for payment in England. In Co.'s Rupees.	Equivalent in Sterling	Rate of Exchange.
	Commissioned and Warrant Officers.						Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.				
7th Sept. 1864	(a) H. T. Woodcock	Lieutenant ...	General List, Infy., Bengal Army	...	17th Nov. 1863	Intestate	363 12 0	...	363 12 0					
15th " "	(a) Ditto ...	Ditto ...	Ditto ditto ..	...	" "	Ditto	203 14 1	...	203 14 1					
17th " "	(b) Edwin Balfour Wimberley...	Ditto ...	Bengal Staff Corps		6th March 1864	Ditto	3,334 1 9	...	3,334 1 9					
20th " "	(c) George Whittall Harding ...	Major in Bombay Staff Corps ...	Comdt., 2nd Regt., S. Infy	..	6th Nov. 1863	Testate	64 0 0	...	64 0 0	64				
24th " "	(d) Robert Clifford	Lieutenant ..	Bengal Staff Corps		25th Oct. 1863	Intestate	5 15 0	..	5 15 0					
26th " "	(e) William Croydon	Conductor ...	Attached to Gun Carriage Agency at Futtehgurh	...	14th May 1864	Ditto	239 14 4	..	239 14 4					
27th " "	(f) H. T. Woodcock	Lieutenant ..	Genl. List, Infy., Bengal Army	...	17th Nov. 1863	Ditto	457 0 0	...	457 0 0					
27th " "	(g) George Bushby	Captain	Late 4th European Light Cavalry	...	1st July 1864	Ditto	441 1 0	..	441 1 0					
29th " "	John German	Hospital Steward...	Not	comm	unicated		648 6 0	..	648 6 0					
	Carried over ...	.....	.....	..	.....		5,758 0 2	...	5,758 0 2					

(a) Next of kin, brother, Captain E. Woodcock, (Bombay Staff Corps,) District Superintendent of Police, Seetapore, Oudh.
(b) Widow, Mrs. C. C. Wimberley, and two children.
(c) Legatees, daughters, Adeline Mary Harding and Elizabeth Fanny Harding, 29th September 1864. Remitted by Transfer Receipt.
(d) Next of kin, mother, Mrs Clifford, of Thomas Town, County Kilkenny, Ireland
(e) Widow, Mrs. Jane Croydon, and four children.
(f) Next of kin, brother, Captain E. Woodcock, (Bombay Staff Corps,) District Superintendent of Police, Seetapore, Oudh.
(g) Next of kin, Captain J. T. Bushby, of the Bengal Staff Corps.

Statement of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, &c.,—continued.

Date of Deposit.	On whose account.	Rank.	Corps.	General Number	Date of decease.	Testate or Intestate.	Amount of monies accruing from the adjustment of Estates	Amount of Donation Batta due to Estates.	Total unclaimed amount deposited	How disposed of: Amount paid in India.	Amount retained in India	Amount remitted for payment in England. In Co.'s Rupees.	Equivalent in Sterling	Rate of Exchange.
							Rs. A. P.		Rs. A. P.					
	Brought forward ...	.....	....	...	.....	.....	5,758 0 2	...	5,758 0 2					
	Non-commissioned Officers and Soldiers.													
19th Sept. 1864	William Tolts	Private	E. I. Regiment	407	3rd Jany. 1864	Will left	58 7 4	...	58 7 4					
26th " "	(a) William Gibb	Sergeant	Sappers and Miners ...		12th June 1863	Testate	66 9 1	...	66 9 1					
26th " "	(b) William Lovegrove... ...	Gunner	European Invalid Battalion	2916	7th May 1864	Intestate	5 4 3	...	5 4 3					
27th " "	(c) John Martindale	Private	Local Infantry	...	7th May 1864	Not known	8 13 3	...	8 13 3					
	Total ...	.....	....	...	.....	.....	5,897 2 1	...	5,897 2 1					

FORT WILLIAM;
PAY OFFICE,
The 30th September 1864.

C. F. M. MUNDY, *Lieut. Colonel,*
Presidency Pay Master.

(a) Widow, Margaret Gibb.
(b) Next of kin unknown.

(c) Next of kin, mother, Mrs. Alias Martindale, Bickenhead Chester, England.

H. W. NORMAN, *Colonel,* C. B.,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

No. 922.

Fort William, the 19th October 1864.

Notifications.—The grant by the Chief Commissioner of Oudh to Mr. C. F. Vaughan, Accountant, 3rd Class, of privilege leave for one month, from 17th October 1864, or such subsequent date as he may avail himself of it, is confirmed.

No. 293.

Lieutenant H. Y. Murray, Assistant Engineer, 2nd Class, 3rd Oudh Road Division, availed himself, on the 10th September 1864, of the three months' privilege leave granted him in Notification No. 218 of the 17th August 1864.

No. 294.

Erratum.—In Notification No. 290, dated 14th October 1864, for "Gunner J. Sonthon," *read* "Gunner J. Southon."

E. C. S. WILLIAMS, *Capt.*, R. E.
Under Secy. to the Govt. of India.

ADVERTISEMENTS.

THE GAZETTE OF INDIA.

NOTICE.

In consequence of the return of the Members of the Government of India to the Presidency, the *Gazette of India* will, on and after the 15th of October, be published in Calcutta. All communications, therefore, regarding the *Gazette*, should be addressed to the Presidency Office.

NOTICE.

To be sold by Public Auction on the 15th November 1864, in the Bombay Dockyard.

Her Majesty's Screw Gun Boat Clyde, Teak built, Coppered and Copper fastened, with Engines and Boilers, Masts, Yards, Sails, Rigging and Equipment; Cables, Anchors, Tanks, Ballast, &c., &c., as she stands on the day of sale, for further particulars apply to the undersigned.

G. L. ROBINSON,
Commander I. N.
Marine Store-keeper.

MARINE STORE-KEEPER'S OFFICE,
Bombay, 1st October 1864.

NOTICE

The Mint and the Currency Departments close for the transaction of business with the public, on Saturdays at 1 P. M., and on other week days at 3 P. M.

H. HYDE,
Mint Master & Head Commr. of Paper Currency.

CALCUTTA,
The 1st Sept. 1864.

Orders by the Vice Chancellor and Syndicate of the Calcutta University.

9. The selections in Bengali, Hindi, Arabic, Persian, Urdu, and Oorya for the First Examination in Arts of 1866, which were published under date 19th May 1864, are cancelled.

10. The following subjects in Languages are appointed for the Examinations of 1866, 1867, and 1868:—

ENTRANCE EXAMINATION, 1866-67.

Sanscrit.

Raghuvansa ... ... Books I—VIII.
Ratnavali.

ENTRANCE EXAMINATION, 1868.

Sanscrit.

Selections from Hitopadesha, Vishnupurana, and Mahabharata, as in Rijupatha, Part III.
Upakramanika.

FIRST EXAMINATION IN ARTS, 1866.

Sanscrit.

Selections from Hitopadesha, Vishnupurana, and Mahabharata, as in Rijupatha, Part III.
Upakramanika.

Arabic.

Nafhat-al-Yaman ... Chapters 1 and 2.
Alif Lailah ... ... Nights 1—25.

11. The following text-books are appointed under the new Regulations:—

ENTRANCE EXAMINATION, 1866.

History.

Marshman's History of India, Vol. 1.
Yonge's Landmarks of Ancient History* (omitting the introductory Chapter.)

FIRST EXAMINATION IN ARTS, 1866.

History.

The Student's Hume.

B. A. EXAMINATION, 1867.

History.

Elphinstone's History of India for the Hindu and Mahomedan periods, and Macfarlane's "Indian Empire" for the British period.

Schmitz's Greece and Rome.

The History of the Jews, as in Chapter 5, and Section 7 of Chapter 12 of Taylor's Manual of Ancient History.

Mental and Moral Science.

Payne's Elements of Mental Philosophy.
Wayland's Moral Philosophy.
Whatley's Elements of Logic.

Zoology and Comparative Anatomy.

Milne Edward's Zoology, Parts 1 and 2.

CALCUTTA UNIVERSITY,
The 17th October 1864.

J. SUTCLIFFE, M. A.,
Offg. Registrar.

* The new edition published for the University, and sold by Messrs. Thacker, Spink, and Co.

SALE OF WASTE LANDS IN THE PROVINCE OF OUDH.

Notice is hereby given that several plots of waste lands, in the District of Gonda, as shown in the accompanying list, will be sold by Auction to the highest bidder, above the upset price of Rs. 2-8, two Rupees eight annas per acre, on the 10th December 1864, at the Office of the Deputy Commissioner of Gonda, should no objection be preferred, such as to render it necessary to defer the sale, under the provisions of Act XXIII of 1863.

The sale will be made in the manner, and subject to the conditions, prescribed by the rules for the sale of waste lands in Oudh, and to the provisions of Act XXIII of 1863. Copies of the Local Rules for the sale of waste lands, and forms of the Deed of Sale, can be obtained on application at the Chief Commissioner's Office.

Maps on the scale 1,320 feet to an inch of all allotments can be seen at the Deputy Commissioner's Office.

J. S. Ross,
Depy. Commr. of Gonda.

List of Jungle Grants available for sale in the District of Gonda and Province of Oudh.

General Number	Pergunnah.	Name of Grant.	Approximate No. of Acres.	Boundaries.
			Acres.	TURRUFGUNGE TEHSEEL.
1	Mahadewa	Gourah .. .	1,301	East by the Nawabgunj pergunnah and Tikery jungle, from which this grant is separated by the river Chimnai; north by mouzah Kurdoh, and pergunnah Munkapoor, Tehseel Utroulah; west by mouzahs Chundowa, Purrainee Ramaipoor, Ajibnugger and Chundaha; south by mouzah Dabey and mouzah Gowriah.
2	Ditto ...	Seherya .. .	626	North and east by river, on the other side of which is pergunnah Munkapoor, Tehseel Utroulah; south by mouzah Admulpoor and a tributary of Chimnai; west by mouzah Seherya, whence the grant takes its name.
3	Nawabgunje	Surjapoor ..	1,058	East by Sujway river; north by mouzahs Kurrowndy and Bittawa, and Muzrah of Hurdwa; west by grant No. 4, Pertab Singh's Fort; south by Surjapoor and mouzah of Hurdwa.
4	Ditto	Pertab Singh's Fort...	1,327	East by grant No. 3; north by Bukkrya and Bittowrah; west by Ummerpoor and Chimnai river; south by grant No. 5 (Ramgurh).
5	Ditto ..	Ramgurh	2,983	East by Guraraya grant, and grant No. 6 (Liddhana); north by Hurdwa and Pursapoor; west and south by river Chimnai.
6	Ditto ...	Liddhana	163	East by Dr. Balquer's jungle grant; north by Guraraya grant; west by Chimnai river, and grant No. 5 (Ramgurh); south by zillah Goruckpoor, and mouzahs Liddhana and Gudnay, and river Chimnai.
				UTROULAH TEHSEEL.
7	Munkapoor .	Chittowna Kote .	3,080	East by the Munawar river; north by Munawar river and Sujway river; south by grant of Dr. Balquer; west by No. 8 (Sujway and Sookary).
8	Ditto	Sujway and Sookary..	4,982	North by Sujway river; east by No. 7 (Chittowna Kote), south by grant of Dr. Balquer and mouzah Gundaray; west by No. 9, Tindoony.
9	Ditto ...	Tindoony ..	1,063	North by Sujway river; east by No. 8, Sujway and Sookary; south by Sookary stream and Gurraray jungle grant; west by mouzah Hurdwar, pergunnah Nawabgunje, Tehseel Turrufgunje.
10	Ditto ...	Kutahur .. .	746	North by Yakoot Allie's grant; east by mouzahs Jullaha, Akkooray, and Munawar Nuddee; south by Munawar Nuddee, Chitteona jungle; west by mouzah Kutahur.
11	Ditto ...	Chowbaypoor ...	1,749	North by Biswee Nuddee and Sadoolhanugger pergunnah; east by mouzahs Khurka, Sooraha, Umghutty, and grant of Rajah of Munkapoor; south by mouzahs Koorasin, Mechka, Choubeypoor, Byrama, and Murdhegurah; west by mouzah Cuttowlee Anupaala.
12	Ditto ...	Gayghaut	961	North by Biswee river; east by mouzah Gayghaut; south by mouzahs Munsookpoor, and Taipoor, and Kuttwa, and Bursanyah; west by mouzahs Huttauee and Goputpoor
13	Bubnipair ...	Gowrah	1,238	North and east by Biswee river, with Mr. Cooke's grant on the other side; south by mouzahs of Goruckpoor zillah; west by mouzah Sookoolpoor and the Biswee river.
14	Ditto ...	Umwah	651	North by river Biswee; east by Sookoolpoor and river Biswee; south by mouzahs Muddunpoor, and Saburpoor, and Bunkutwa, and Bundraha and west by river Biswee.

List of Jungle Grants available for sale,—continued.

General Number.	Pergunnah.	Name of Grant.	Approximate No. of Acres.	Boundaries.
			Acres.	UTROULAH TEHSEEL.
15	Bubnipair	Bidowly	771	North by mouzah Moorlecjote and Mahowlee Koree; east by Awratownda mouzah; south by mouzah Soorwa; west by mouzahs Munjwa, Bidowly, and Hurriah.
16	Ditto	Mahowlee Koree	1,145	West by Munawar Nuddee; north by Awlad Hoossain's grant; east by mouzahs Gonraha, Doorayna, Bukkraha, Misrowlee Muslmoura, Bishnawpoor and river Sowhee; south by Mahowlee Koree mouzah.
17	Ditto	Bugdur	613	North by river Biswee; east by mouzahs Bundhaha and Jumnaha; south by Ramdutpoor, and Materia maafee, and Misrowlee maafee, and Chundabhur maafee, and Chutkonooa; west by Bhurpoor.
18	Boorapair	Gharry Ghaut	2,034	South by Biswee river; east by Mr. Cooke's grant; north by Assamee Gorrary and Bussyna; and west by grant of Hurruttun Singh.
19	Ditto	Soomahee	888	East by river Kooany; north by Allipoor grant; west by mouzah Nurrainyah and Bumman goan; and south by Mr. Cooke's grant.
20	Ditto	Sawukpoor	1,409	North and east by Kooany river; south by mouzahs Chunderdass and Rajubarce; west by Hajeejote and Busteejote, and Bahadoorpoor, and Bustee, and Buhway, and Mahomedpoor.
21	Ditto	Sujjuniah	1,243	North by mouzahs Chandpoor, and Sahary, and Dowlutpoor, and Hutteeagurh; east by mouzah Hussumpoor; south by Hurruttun Singh's grant; west by mouzahs Burrowleepoor and Muddapoor.
22	Ditto	Suggragurh	1,387	North by river Kooany; east by Soothea; south by mouzahs Muthwapoor, and Purranda, and Hussungurh, and Auradhuah; west by mouzah Islampoor.
23	Ditto	Humeerpoor	1,013	North by zillah Goruckpoor Kooany Nuddee; east by Kooany Nuddee, and mouzah Bundaha and mouzah Etyah; south by Bungoosra, Allipoor, Nurrainyah Sommaihye; west by Allowdeepoor, Asseepoor, Byspoor, Jullalpoor.
24	Sadoollanugger	Bundraha	2,230	North by river Kooany; east by Kooany and pergunnah Boorapair; south by mouzahs Raneepoor, Achulpoor Tindooah, Bhanpoor and Khoreepoor and Bhurowah, Lowkeeah Tahir; and west by Lowkeealibhur and Maneeghurrah.
25	Ditto	Byaskooeah	4,261	North by Kooany river; east by mouzah Badheepoor; south by mouzah Dhowrapoor, and Dewary, and Kuttra, and Nawa Kote, and Bussawun Bunkut, and Prawunpoor, Sindhooah Raneepoor, Bunkuttwa, and Bitteeah, and Burrooah, and Roodowlee; west by Gonda Tehseel.
26	Utroulah	Pukkree	1,400	West by Kooany river; north by Gour grant and mouzahs Mohullee and Mohulla; east by Muddar Bux's grant; south by jungle grant, Goomree, and mouzah Pukkree.
27	Ditto	Gowur	1,222	North by mouzah Ramnugger, muzra Agaya; east by mouzah Agaya Sirsia; south by river Kooany; west by mouzah Goomree.
28	Ditto	Goomree	1,388	North by mouzah Rookhaya munjharee; mouzah Moojhany on the east and mouzah Bungowa; south by mouzahs Agaya and Goomree; and west by mouzahs Gowrar Goodhaina, Sewdialpoor, and Sawa Nuddee.
29	Ditto	Jufferabad	695	North by mouzah Jufferabad; east by mouzah Bahalee, and grant No. —; south by Kooany Nuddee and Sadoollanugger pergunnah; and west by grant Bhulwar.
30	Ditto	Bheetee (Etaie)	1,318	North by grant of Moulvie Mahomed Hossain; east by jungle grant Ramgurh; south by mouzah Islarah; west by mouzah Pukree and grant Pukree.
31	Ditto	Ramgurh	1,577	East by river Kooany; south also by river Kooany; north by grant of Muhomed Hossain; west by mouzah Islara, and by jungle grant Jufferabad.
32	Ditto	Gujpoor	2,000	East by zillah Goruckpoor; south and west by Kooany river; north by mouza Rampoor Etaie.
33	Ditto	Senra	862	North by mouzah Imlea and Nallah Khujjooah; east by pergunnah Utroulah; south by mouzah Chittaie; west by mouzah Shahpoor Etaie, mouzah Chunroopoor, mouzah Billaha.

GONDA, DEPY. COMMR.'S OFFICE;
The 11th May 1864.

W. KNIGHTON,
Offg. Depy. Commissioner.

BENGAL OFFICIAL ARMY LIST.

The printing of No. X of the *Bengal Official Quarterly Army List*, corrected in the office of the Adjutant General up to the 1st of October 1864, has been commenced, and the volume will be ready before the close of the month. Price five Rupees *in advance*, and eight annas extra if sent by post. Apply to

CALCUTTA, 6, *Bankshall Street*, 15*th October* 1864. } O. T. CUTTER, *Publisher of the Bengal Official Army List.*

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Under existing arrangements, ordinary Inland Postage is leviable, in addition to Overland Postage, on all Overland covers posted for despatch by the After-Packet Mail, which is closed at the Calcutta Post Office on the day following that of the closing of the Overland Steamer Mail.

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A. M. MONTEATH,

CALCUTTA, *The* 24*th Sept.* 1864. } *In charge of the Office of Director Genl. of the Post Office of India.*

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Notice is hereby given that arrangements have been made for the despatch of *letters* for the United Kingdom marked *viâ Southampton* by the Bombay route, and consequently the previous restriction of that route to Marseilles correspondence only has been relaxed as far as *letters* are concerned.

In future, *letters* for the United Kingdom by the Bombay Mail viâ Southampton will be forwarded. The postage will be 4 annas per ½ oz.

CALCUTTA, 8*th August* 1864. } C. K. DOVE, *Post Master Genl. of Bengal.*

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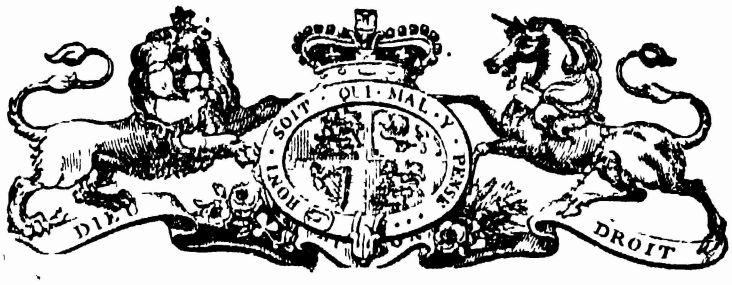

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, OCTOBER 29, 1864.

HOME DEPARTMENT.

No. 3187.

Simla, the 6th October 1864.

Notifications.—The Revd. T. Moore, Chaplain of the Cantonment of Lucknow, is permitted to proceed to Europe on a furlough of two years, and to have preparatory leave for 25 days to enable him to reach the port of embarkation.

No. 3254.

Lieutenant F. N. M Maynard, District Superintendent of Police, Durriabad, and Lieutenant M. Tweedie, District Superintendent of Police, Mahomdee, availed themselves, on the afternoon of the 31st August, of the three months' privilege leave granted them in G. O. No. 2472, dated 3rd ultimo.

Lieutenant M. Proctor, transferred to the Police by G. O. No. 835, dated 2nd August, assumed charge of the Sultanpore District on the 23rd idem

No. 3255.

POLICE.

His Excellency the Governor General in Council is pleased to extend the provisions of Section 34 of Act V of 1861 to the town of Lukhimpore, in the District of Mahomdee, in the Province of Oudh

E. C. BAYLEY,
Secy. to the Govt of India

No. 5011.

Fort William, the 22nd October 1864.

Notifications.—The Hon'ble H. B. Harington returned to the Presidency on the 17th instant, and resumed his seat as second Ordinary Member of the Council of the Governor General of India.

No. 5012.

Captain F. A. Fenton, Deputy Commissioner of the Raipore District, in the Central Provinces, is appointed to be a Marriage Registrar of that District under Act V of 1852.

No. 5013.

Captain H. S. V. Fisher, Assistant Commissioner, 1st Class, is appointed Cantonment Magistrate of Lucknow, vice Captain E. R. C. Wilcox.

No. 5014.

His Excellency the Viceroy and Governor General in Council is pleased to extend the provisions of Section 34 of Act V of 1861 to the Towns of Hindooreea, Putheereea, and Runnay, in the Dumoh District of the Central Provinces.

No. 5015.

His Excellency the Viceroy and Governor General in Council is pleased to invest the following Tehseeldars in the Central Provinces with the powers of a Subordinate Magistrate of the 2nd Class described in Chapter II, Section 22, Act XXV of 1861 :—

Bhaskur Rao, Tehseeldar, Nagpore District.
Abdoollah Khan, Tehseeldar, Mundlah District.

No. 5016.

The 24th October 1864.

The Revd. D. F. Clinton is appointed Chaplain of Seetapore in succession to the Revd. Dr. Carshore.

No. 5017.

Lieutenant W. S. Brooke, Assistant Commissioner, Boorhanpore, in the Nimar District, has been appointed a Justice of the Peace in the Central Provinces.

No. 5018.

Kishen Rai, Naib Tehsildar in the Belaspore District of the Central Provinces, is invested with the powers of a Subordinate Magistrate of the 2nd Class under Chapter II, Section 22 of Act XXV of 1861.

No. 5019.

Dr. W. Gryles, Civil Assistant Surgeon, Chundwarrah, Central Provinces, has obtained three

months' privilege leave of absence from the 5th September, or from the subsequent date on which he may avail himself of the same.

No. 5020.

Baboo Greish Chunder Dutt, Sub-Assistant Surgeon, Jubbulpore, has obtained three months' privilege leave of absence from the 26th September, or from such subsequent date as he may avail himself of the same.

No. 5021.

His Excellency the Viceroy and Governor General in Council is pleased to invest Assistant Surgeon J. F. Barter, in charge of the Jail at Seonee, with the powers of a Magistrate, to be exercised within the precincts of the Jail under his charge

No. 5022.

Captain T. G. Steuart, Deputy Inspector General of Police, Chutteesgurh, Central Provinces, has obtained three months' privilege leave of absence from the 15th September, or from such date as he may avail himself of the same, making over charge of his Office to Captain Baker, District Superintendent of Police, Raepore.

No. 5023.

The 25th October 1864.

Mr. Whitley Stokes assumed charge of the Office of Assistant Secretary to the Government of India in the Home Department, (Legislative,) on the morning of the 19th instant.

No. 5024.

Lieutenant C. A. Munro, Superintendent of Police, British Burmah, has reported his return to India by the Steamer "Golconda," which arrived at the Sandheads on the 17th instant.

No. 5025.

The 26th October 1864.

Mr. J. Burton, Assistant District Superintendent of Police, officiated as District Superintendent at the following Stations :—

At Sultanpore from 1st July to 23rd August 1864, in the room of Captain W. T. McGrigor, on leave.

At Durriabad from 31st August to the evening of the 12th September 1864, in the room of Lieutenant Maynard, District Superintendent, on leave.

Mr. Burton assumed charge, on the morning of the 17th ultimo, of the Pertabgurh District, in the room of Mr. Hamilton, District Superintendent, transferred to Oonao.

No. 5026.

In extension of the leave granted in Notification No. 318, dated 17th May, leave of absence from the 17th of November to the 2nd of December is allowed to Mr. W. E. Kinsey, an unpassed Civil Servant, to enable him to reach the Presidency.

No. 5027.

The following Rules for Burial Grounds in the Diocese of Calcutta have been approved by the Governor General in Council, and are published for general information :—

RULES FOR BURIAL GROUNDS IN THE DIOCESE OF CALCUTTA.

I. The Chaplain of the Station has the care of the General Cemetery; points out to the proper Officer when the walls need repairing; weeds, grass, or jungle, clearing away; and the remains of decayed tombs removing. It is his duty to see that the Cemetery is kept in proper order. In the absence of the Chaplain, the Officer who repairs the walls has the care of the Cemetery.

N B.—These Rules apply, in places where there is no Chaplain, to Ministers of the Additional Clergy Society, and to any other Clergymen who are appointed to the charge of English Congregations and also receive part of their salary from Government.

II. The Chowkeedar in charge is on the Church Establishment, and is paid by Government through the Chaplain, by whom he is appointed or dismissed.

III. The Chaplain buries Christians of all denominations, whose friends desire his services, using always the service of the Church of England. In all Military Stations a portion of the Cemetery is set apart by the orders of Government for the use of Roman Catholic Congregations. Also, if there are one or more bodies of Christians at a Station, not of the Church of England, nor of the Church of Rome, a portion of the Cemetery is to be appropriated for their joint use, should they desire it. These portions thus set apart are not to be fenced or walled off from the rest of the Cemetery, but simply divided off by a pathway; and are to be added to the existing Cemetery, or reserved from it, according as the Cemetery has or has not been consecrated according to the rites of the Church of England. The whole Cemetery thus divided is to be surrounded by a wall *(see Government Order, Public Works Department, 12th April* 1861), to have but one gate of entrance, and to be under the care of the Chaplain for the purposes already specified in Rule I. *(see letter from Government of India to Archdeacon, No.* 648, *dated 4th April* 1861*)*. The key should be kept by the Chowkeedar under the Chaplain's direction, that access to the ground may be readily obtained by the several parties concerned.

IV. The Chaplain has the power, with the advice of the Executive Engineer, or Officer who repairs the walls, to appoint, and remove, if necessary, a person as Undertaker, who will contract for the digging and filling in of all graves, and building pukka graves, up to the level of the ground, at rates to be decided upon by the Chaplain and Executive Officer, in conformity with any scale which may already be in use in the Regiment at the Station.

V. Till a suitable person can be found to take this office, or during a vacancy in the office, the Executive Engineer, or the Magistrate, or other Civil Officer of the District, is to be asked to appoint some man of his own Establishment to take the duty temporarily.

VI. The Undertaker shall engage, if the Chaplain think it necessary, to have one or more graves and coffins always ready in case of sudden emergencies, and the graves kept covered by a

frame-work of boards, provided from the Executive Engineer's Department; and to have the graves dug at least six feet deep, where it is practicable. The name and residence of the Undertaker, and his scale of charges, are to be posted up at the entrance of the Cemetery, for the information of the public. He is to keep a plan of the Church of England portion of the Cemetery, with references written upon it in a book in which the names of parties interred are recorded, this plan and book being kept with the Church Registers.

VII. Monuments may be erected by any party, with or without the services of the appointed Undertaker. The Chaplain must approve of the inscription, and also of the dimensions of any monument to be erected in the Church of England portion of the Cemetery. The dimensions must not be so large as to occupy much space. Brick monuments are to be discouraged, as soon coming to decay in this country; stone or even wooden ones are much to be preferred; also pukka monuments over kutcha graves are prohibited, as they almost invariably fall in during some following rainy season. The inscription should be submitted for approval before it is cut, as parties have been known to become liable to great expense by neglecting this precaution.

VIII. The Chaplain should communicate with the friends of the deceased when a monument needs repairing; and if it falls into a ruinous condition, and no party will undertake to restore it, the ruined monument must be made level with the ground during the next repairs, and any slab it contained must be placed over the grave in simple masonry, or be inserted in the wall, by the Government Officer.

IX. Every reasonable effort should be made by the Chaplain not only to keep the Cemetery in decent order, but to preserve its character as the resting place of the remains of departed friends, by suggesting appropriate designs for monuments, and by planting the ground with suitable trees. The money procured by the sale of the grass may be laid out in such improvements.

X. The Cemetery should be inspected once in a half-year by the Chaplain, in company with the Executive Engineer, the plan and book kept by the Undertaker being also examined, and a report made to the Archdeacon, and recorded in the Ecclesiastical Record Book of the Station, and also in the Engineer's Office.

XI. It is desirable that Officers commanding Regiments or Detachments should be instructed to cause a report to be made to the nearest Civil Officer of graves dug for soldiers on march, that measures may be taken for their effectual protection and preservation.

XII. At Stations where there is no Chaplain or other Clergyman in the pay of Government, the Magistrate or Deputy Commissioner, and at Outstations any Subordinate Officer to be nominated by him, will have charge of the Cemetery, and see that it is kept in proper order and repair.

XIII. The Chowkeedar of the Cemetery in such Stations will be appointed, or dismissed, by the Officer in charge, and will be paid by the Government through him.

XIV. The Chowkeedar will keep the key of the Cemetery under the direction of the Officer in charge.

XV. The Officer in charge of the Cemetery will perform all the duties assigned to the Chaplain by Rules IV., V., VI., VII., VIII., and IX., with the exception of the approval of the inscriptions, which are to be forwarded to the Archdeacon, and not cut till his sanction is obtained.

XVI. Commissioners of Divisions should inspect Cemeteries thus placed under the care of Magistrates or Deputy Commissioners in the course of their annual tours, and should bring to the notice of the Local Government any instances of Cemeteries which are negligently kept, or which the Officers in charge may have allowed to fall into a state of bad repair or disorder. These Cemeteries are, however, as much subject to the visitations and supervision of the Bishop and Archdeacon, as those at Military and other Stations to which Chaplains and Ministers in the pay of Government are appointed.

XVII. Commissioners are also authorized to visit Cemeteries under the care of Chaplains and other Ministers, to make suggestions to the Clergymen in charge, and if deemed necessary to report to the Archdeacon regarding their condition.

XVIII. The above Rules do not apply to the Presidency Cemeteries which have Rules of their own.

By order of the Govt. of India,

E. C. BAYLEY,

Secy. to the Govt. of India.

No. 5028.

Fort William, the 28th October 1864.

Notification.—His Excellency the Viceroy and Governor General, under the authority vested in him by Acts XXIV and XXV Vic., Cap. 67, Section 10, is pleased to nominate the under-mentioned Gentlemen to be additional members of the Council of the Governor General for the purpose of making Laws and Regulations only, *viz* :—

George Noble Taylor, Esq.

William Muir, Esq.

Robert Needham Cust, Esq.

A. HOWELL,

Offg. Under Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 600.

POLITICAL.

Lahore, 18th October 1864.

Notification.—On Saturday the 15th October His Excellency the Viceroy and Governor General held a Durbar for the private reception of the Princes and Chiefs of the Punjab.

The following Princes and Chiefs had audiences of His Excellency :—

1. Maharajah Runbeer Singh, of Cashmere and Jummoo, attended by 14 relatives and principal Sirdars.

2. Maharajah Muhindur Singh, of Puttiala, attended by 12 of his principal Sirdars, &c.

3. Rajah Rughbeer Singh, of Jheend, attended by 8 of his relatives and principal Sirdars.

4. Rajah Rundheer Singh, of Kuppoorthulla, attended by 10 of his relatives and dependants.

5. Rajah Bejai Sein, of Mundee, attended by 8 of his relatives and dependants.

6. Nawab Sikunder Ali Khan, of Maleir Kotla, attended by 8 of his relatives, &c.

7. Rajah Wuzeer Singh, of Furreedkote, attended by 5 of his relatives and dependants.

8. Rajah Sree Singh, of Chumba, attended by 3 of his relatives, &c.

9. Rajah Ooggur Sen, of Sookeit, attended by 2 of his relatives, &c.

10. Sirdar Luhna Singh, of Kulseea, attended by 4 of his relatives, &c.

11. Nawab Muhummed Mookhtar Hossein Khan, of Patoudhee, attended by 4 relatives and dependants.

12. Nawab Umeenooddeen Ahmed Khan, of Loharoo, attended by 3 relatives.

13. Nawab Mahomed Hussun Ulee Khan, Chief of Dojana, attended by 4 relatives.

14. Rajah Shumshere Singh, of Gooleria.

On the arrival and departure of the Chiefs the following salutes were fired :—

1.	Cashmere and Jummoo	19	guns.
2.	Puttiala	17	"
3.	Jheend	11	"
4.	Kuppoorthulla	11	"
5.	Mundee	11	"
6.	Maleir Kotla	9	"
7.	Furreedkote	11	"
8.	Chumba	11	"
9.	Sookeit	11	"

On Monday the 17th October the Viceroy and Governor General, accompanied by the Honorable the Lieutenant Governor of the Punjab, the Secretary to the Government of India, His Excellency's personal staff and the Civil and Military Officers of Lahore, paid a return visit to the Maharajah of Cashmere and Jummoo.

His Excellency was received by the Maharajah and his principal relatives and others, in accordance with established custom, and the usual offerings were presented by the Chief and accepted by His Excellency. A royal salute was fired on the departure of His Excellency from the Lieutenant Governor's house, and on his arrival at and departure from the camp of the Maharajah.

His Excellency, accompanied by the Secretary to the Government of India, and the personal staff, also proceeded to return the visits of the Maharajah of Puttiala and the Rajahs of Jheend and Kuppoorthulla. The ceremonies were similar to those observed at the visit to the Maharajah of Cashmere and Jummoo, and a royal salute was fired as the Governor General reached and again as he left the encampment of each Chief.

On Tuesday the 18th October, the above mentioned Princes and Chiefs, with their relatives and attendants, together with the principal native gentlemen of the Punjab and its dependencies, the leading Chiefs on the Peshawur and Derajat frontier, and others, were received by the Viceroy and Governor General in Public Durbar, at which the Civil and Military Officers at Lahore were invited to attend.

The Viceroy and Governor General took his seat in Durbar under a royal salute. When the salute was over, His Excellency addressed the assembled Chiefs in Hindoostanee to the following effect :—

"Maharajahs, Rajahs, and Chiefs! Listen to my words. I have come among you after an absence of nearly six years, and thank you for the kindly welcome you have given me. It is with pleasure that I meet so many of my old friends, while I mourn the loss of those who have passed away.

"Princes and Chiefs! It is with great satisfaction that I find nearly 600 of you assembled around me in this Durbar. I see before me the faces of many friends. I recognize the sons of my old allies, the Maharajahs of Cashmere and Puttiala, the Sikh Chiefs of Malwah and the Manjha, the Rajpoot Chiefs of the hills, the Mahomedan Mullicks of Peshawur and Kohat, the Sirdars of the Derajat, of Huzara and Delhi. All have gathered together to do honor to their old Ruler.

"My friends! Let me tell you of the great interest which the illustrious Queen of England takes in all matters connected with the welfare, and comfort, and contentment of the people of India. Let me inform you, when I returned to my native country, and had the honor of standing in the presence of Her Majesty, how kindly she asked after the welfare of her subjects in the East. Let me tell you when that Great Queen appointed me her Viceroy of India, how warmly she enjoined on me the duty of caring for your interests. Prince Albert, the Consort of Her Majesty, the fame of whose greatness and goodness has spread through the whole world, was well acquainted with all connected with this country, and always evinced an ardent desire to see its people happy and flourishing.

My friends! It is now more than 18 years since I first saw Lahore. For thirteen years I lived in the Punjab. For many years my brother Sir Henry Lawrence and I governed this vast country. You all knew him well, and his memory will ever dwell in your hearts, as a Ruler who was a real friend of its people. I may truly say that from the day we exercised authority in the land, we spared neither our time, nor our labour, nor our health, in endeavouring to accomplish the work which we had undertaken. We studied to make ourselves acquainted with the usages, the feelings, and the wants of every class and race, and we endeavoured to improve the condition of all. There are few parts of the province which I have not visited, and which I hope that I did not leave in some degree the better for my visit. Since British rule was introduced, taxation of all kinds has been lightened, canals and roads have been constructed, and schools of learning have been established. From the highest to the lowest, the people have become contented, and have proved loyal. When the great Military revolt of 1857 occurred, they aided their Rulers most effectively in putting it down. The Chiefs mustered their contingents, which served faithfully, and thousands of Punjabee soldiers flocked to our standards, and shared with the British troops the glories as well as the hardships of that great struggle.

"Princes and Gentlemen! If it be wise for the Rulers of a country to understand the language and appreciate the feelings of its people, it is as important that they should have a similar knowledge of their Rulers. It is only by such means that the two classes can live happily together. To

this end I urge you to instruct your sons, and even your daughters.

"Among the solid advantages which you have gained from English rule, I will now only advert to one more. It has given the country many excellent administrators. Some of the ablest and kindest of my countrymen have been employed in the Punjab. Every man, from the highest to the lowest, can appreciate a good Ruler. You have such men as Sir Robert Montgomery, Mr. Donald Macleod, Mr. Roberts, Sir Herbert Edwardes, Colonel Lake, and Colonel John Becher, officers who have devoted themselves to your service.

"I will now only add that I pray the Great God, who is the God of all races, and all the people of this world, that he may guard and protect you, and teach you all to love justice and hate oppression, and enable you, each in his several ways, to do all the good in his power. May he give you all that is for your real benefit. So long as I live, I shall never forget the years that I have passed in the Punjab, and the friends that I have acquired throughout this province."

Thereafter the Chiefs and gentlemen were separately introduced to the Viceroy and Governor General, to whom they presented Nuzzers. Khilluts were conferred in Durbar on the following Chiefs and their relatives who were present:—

1. Maharajah of Cashmere and Jummoo, and two relatives.
2. Maharajah of Puttiala.
3. Rajah of Jheend, and one relative.
4. Rajah of Kuppoorthulla, and two relatives.
5. Rajah of Mundee, and four relatives.
6. Nawab of Maleir Kotla, and four relatives.
7. Rajah of Furreedkote, and one relative.
8. Rajah of Chumba.
9. Rajah of Sookeit.
10. Sirdar of Kulseea, and two relatives.
11. Nawab of Patoudhie, and two relatives.
12. Nawab of Loharoo, and three relatives.
13. Nawab of Dojana, and four relatives.
14. Rajah of Gooleria.
15. Sirdar Shumshere Singh, Sindhawalia.
16. Rajah Hurbuns Singh.
17. Mirza Ilahee Buksh.
18. Rajah Sahebdial of Kishenkote.
19. Rajah Ram Singh of Seeba.

The Viceroy and Governor General then left the Durbar under a royal salute, and after the Maharajahs of Cashmere and Jummoo and Puttiala, and the Rajahs of Jheend and Kuppoorthulla, had been conducted from the tent, the assembly broke up.

By order of His Excellency the Viceroy and Governor General,

H. M. DURAND,
Secy. to the Govt. of India.

Lahore, 18th October 1864.

Notification.—On Monday the 17th October, His Excellency the Viceroy and Governor General invested Rajah Rundheer Singh, of Kuppoorthulla, with the Insignia of the Most Exalted Order of the Star of India.

The Rajah was attended by eight of his principal relatives and Sirdars. The following Chiefs were present at the ceremony:—

1. Maharajah of Cashmere and Jummoo, K. S. I.
2. Maharajah of Puttiala.
3. Rajah of Jheend.
4. Rajah of Mundee.
5. Nawab of Maleir Kotla.
6. Rajah of Furreedkote.
7. Rajah of Chumba.
8. Rajah of Sookeit.
9. Sirdar of Kulseea.
10. Nawab of Patoudhee.
11. Nawab of Loharoo.
12. Nawab of Dojana.
13. Rajah of Gooleria.

The principal Civil and Military Officers present at Lahore were also invited to attend.

The Rajah of Kuppoorthulla received a salute of 11 guns on his arrival and also on his departure, and a guard of honor presented arms to him.

The Governor General took his seat on the Viceregal throne under a royal salute. The Rajah of Kuppoorthulla was conducted to the Viceroy by the Maharajah of Cashmere and Jummoo, who was the only Knight of the Order present, and by the Secretary of the Order.

His Excellency addressed the Rajah in Hindoostanee to the following effect:—

"Rajah Rundheer Singh, Rajah of Kuppoorthulla!

"It is with much satisfaction that I find myself empowered by Her Most Gracious Majesty the Queen of England to confer on you so great a mark of Her Royal favor as that of the Star of British India. This honor has only been granted to those Princes and Chiefs who unite high rank with great personal merit. It rejoices me to instal you among the chosen number.

"Your grandfather, Sirdar Futteh Singh, was a Chief of considerable renown. He was the well known leader of the Aloowalia confederacy, and the companion in arms of the great Maharajah Runjeet Singh. Your father, Rajah Nihal Singh, was an old friend of mine, when you were yet a youth. When he passed away, your Highness succeeded to his duties and his responsibilities, and have worthily discharged them. When the mutiny of 1857 broke out, you were one of the foremost Chiefs of this country to do your duty, and range yourself on the side of the British Government. After the fall of Delhi, your Highness headed your troops, conducted them to Oudh, and there assisted in recovering that province. For these services you received at the time much praise and liberal rewards; and now, to crown all, you are about to obtain a most signal mark of honor from Her Majesty the Queen of England and India. In the name then of the Queen, and by Her Majesty's commands, I now invest you with the Hon'ble Insignia of the Star of India, of which Most Exalted Order Her Majesty has been graciously pleased to appoint you to be a Knight.

"I have addressed you in Hindoostanee, in order that the Princes and Chiefs now present may the more readily participate in this ceremony, and that your relatives and friends may be more highly

gratified; otherwise I should have spoken in English, for I know that you thoroughly understand my language. This circumstance, no doubt, has operated as a bond of union between your Highness and my countrymen."

At the conclusion of the address, His Excellency placed the ribbon and the collar of the Order round the Rajah's neck, and delivered to him the Star. The Viceroy, the Maharajah of Cashmere and Jummoo, and the principal Government Officials present at the ceremony, then shook hands with the Rajah and congratulated him.

A royal salute was fired when the Viceroy left the Hall in which the ceremonies were performed. The Rajah of Kuppoorthullah on his departure received a salute of eleven guns.

By order of the Grand Master,

H. M. DURAND,

Secretary.

FINANCIAL DEPARTMENT.

No. 2791.

Fort William, the 22nd October 1864.

Notification.—Captain H. Hyde, R. E., resumed charge of the Office of Master of the Calcutta Mint and Head Commissioner for the Issue of Paper Currency, from Captain W. S. Trevor, R. E., on the 19th instant.

E. H. LUSHINGTON,

Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

No. 294.

Fort William, the 28th October 1864.

Erratum.—For Public Works Department Notifications Nos. 922, 293, and 294 in the *Gazette of India* of the 22nd October 1864, *read* Nos. 291, 292, and 293 respectively.

No. 295.

Notifications.—Corporal J. F. Slade, of the Madras Sappers and Miners, is appointed a Probationary Assistant Overseer in the Public Works Department, and posted to Hyderabad.

No. 296.

Sergeant J. Schowry, Madras Sappers and Miners, Assistant Overseer, Hyderabad, is struck off the strength of the Public Works Department, his services having been replaced at the disposal of the Madras Government for employment in the Civil Engineering College.

No. 297.

Mr. T. Leonard, Assistant Overseer, Mysore, is permitted to resign his appointment in the Public Works Department, with effect from the date on which he may be relieved.

No. 298.

The privilege leave for one month, commencing from the 24th August last, granted to Mr. J. H. McRae, Officiating Executive Engineer, Seetapore (Oudh), in Notification No. 244, dated 13th September 1864, is extended to the 7th October 1864.

No. 299.

Mr. G. C. Cooke, Assistant Engineer, 2nd Class, Agra and Bombay Road, is transferred from the North-Western Provinces to the Central India and Rajpootana Circle of Public Works.

E. C. S. WILLIAMS, *Capt.*, R. E.

Under Secy. to the Govt. of India.

ADVERTISEMENTS.

THE GAZETTE OF INDIA.

NOTICE.

In consequence of the return of the Members of the Government of India to the Presidency, the *Gazette of India* will, on and after the 15th of October, be published in Calcutta. All communications, therefore, regarding the *Gazette*, should be addressed to the Presidency Office.

NOTICE.

Mr. George Dickson has resumed charge of the Office of Secretary and Treasurer of the Bank from 21st instant.

By order of the Directors,

G. DICKSON,

Secretary and Treasurer.

BANK OF BENGAL,
Calcutta, 26th Oct. 1864.

NOTICE.

The Mint and the Currency Departments close for the transaction of business with the public, on Saturdays at 1 P. M., and on other week days at 3 P. M.

H. HYDE,

CALCUTTA,
The 1st Sept. 1864.

Mint Master & Head Commr. of Paper Currency.

NOTICE.

To be sold by Public Auction on the 15th November 1864, *in the Bombay Dockyard.*

Her Majesty's Screw Gun Boat Clyde, Teak built, Coppered and Copper fastened, with Engines and Boilers, Masts, Yards, Sails, Rigging and Equipment; Cables, Anchors, Tanks, Ballast, &c., &c., as she stands on the day of sale, for further particulars apply to the undersigned.

G. L. ROBINSON,

Commander I. N.

Marine Store-keeper.

MARINE STORE-KEEPER'S OFFICE,
Bombay, 1st October 1864.

LOST.

Two left halves of two Bank of Bengal Notes No. $\frac{A}{37815}$ and $\frac{A}{54999}$, for Rs. 10 each.

GREES CHUNDER MOOKERJEE.

LOST.

The Government Promissory Note No. 70928, of the 5 per cent. loan of 1857, dated the 28th February, for Co.'s Rs. 500, originally standing in the name of Jugut Mohenee Dabee and last endorsed to me. Payment of the above Note and of interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the proprietor.

MUDDONMOHUN CHATTERJEE,
No. 6, Panchee Dobanny's Lane,
Jorasanko, Calcutta.

29th October 1864.

LOST.

Payment stopped at the Bank, of Currency Notes No. $\frac{A}{1154234}$ and $\frac{A}{1151736}$ for Rs. 50 each.

POSTAL NOTICE.

Under existing arrangements, ordinary Inland Postage is leviable, in addition to Overland Postage, on all Overland covers posted for despatch by the After-Packet Mail, which is closed at the Calcutta Post Office on the day following that of the closing of the Overland Steamer Mail.

With the sanction of the Government of India, the following reduced Scale of Additional or After-Packet Postage is hereby prescribed, in substitution of the ordinary Inland Scale hitherto levied:—

	Not exceeding in weight	Additional or After-Packet Postage.
Letters	½ oz.	1 Anna.
	1 oz.	2 Annas.
	2 ozs.	4 Annas.

and so on, adding two Annas for every additional ounce or fraction thereof.

Newspapers	2 ozs.	½ Anna.
	4 ozs.	1 Anna.

and so on, adding one Anna for every additional four ounces or fraction thereof.

A. M. MONTEATH,
In charge of the Office of Director Genl. of the Post Office of India.

CALCUTTA,
The 24th Sept. 1864.

Just Published,

SELECTIONS
FROM
CALCUTTA GAZETTES
OF THE YEARS
1784, 1785, 1786, 1787, and 1788,
SHOWING THE POLITICAL AND SOCIAL CONDITION OF THE ENGLISH IN INDIA
EIGHTY YEARS AGO.
BY W. S. SETON-KARR, C. S.,
PRESIDENT OF THE RECORD COMMISSION.

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BENGAL OFFICIAL ARMY LIST.

The *Bengal Official Quarterly Army List*, No. X, corrected in the office of the Adjutant General up to the 1st of October 1864, is now ready. Price five Rupees *in advance*, and eight annas extra if sent by post. Apply to

CALCUTTA,
6, Bankshall Street,
15th October 1864.

O. T. CUTTER,
Publisher of the Bengal Official Army List.

NOTICE,—No. 2729.

Notice is hereby given that arrangements have been made for the despatch of *letters* for the United Kingdom marked *viâ Southampton* by the Bombay route, and consequently the previous restriction of that route to Marseilles correspondence only has been relaxed as far as *letters* are concerned.

In future, *letters* for the United Kingdom by the Bombay Mail viâ Southampton will be forwarded. The postage will be 4 annas per ½ oz.

CALCUTTA,
8th August 1864.

C. K. DOVE,
Post Master Genl. of Bengal.

FOR SALE,

At the Office of the Gazette of India.

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SALE OF WASTE LAND AT MOHUMDEE.

Notice is hereby given that, should no objection be preferred under Act XXIII of 1863, rendering it necessary to defer sale, the several plots of Waste Land situate in the District of Mohumdee, which are entered in the list appended, will be sold by public auction on the 10th January 1865, to the hightest bidder, above the upset price of two Rupees and eight Annas (2-8-0) per acre, at the Office of the Deputy Commissioner at Lukheempoor. The sales will be made in the manner, and subject to the conditions, prescribed by the rules for the sale of Waste Land in Oudh.

Copies of the rules referred to, and forms of the Deed of Sale, can be obtained, on application, at the Office of the Chief Commissioner; and maps of the allotments, on a scale of four inches to a mile, may be seen at the Office of the Deputy Commissioner of Mohumdee.

T. H. KAVANAGH,
Offg. Deputy Commissioner.

List of Waste Lands available for sale in the Mohumdee District.

General Number	Pergunnah.	Names of Grant.	Approximate number of Acres	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
1	Bhoor ...	Allotment No. 1 ...	2,291	Bounded on the west by Mr. Allen's grant; on the north by the village Kamp; on the east by the village Kishunpoor; and on the south by the grant of Messrs. Saunders and Menzies and the village Sooltanpoor of District Shajehanpoor, from which it is separated by the Oel River.	The River Chowka flows two miles from the northern boundary
2	Alleegunj ...	Allotment No. 2 ...	1,221	Bounded on the west by Mr. Foy's grant; on the north by the village Buhadurnuggur; on the east by the village Umbara; and on the south by the grant of Ahmud Allee.	
3	Hyderabad..	Allotment No. 3 ...	5,272	Bounded on the west by the grants of Abdool Wahid and Mr. Singer on the north; and north-east by the River Oel, which separates it from the grants of Mr. Meakin, Mr Foy, and Ussud Allee; on the south by the villages Sikundurpoor, Khujoon, Puharpoor, Huzrutpoor, Kookra, and Khunjunpoor.	
4	Ditto ...	Allotment No 4 ...	2,555	Bounded on the west by allotment No. 5; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel River; on the south-east by Mr. Singer's grant; and on the south-west by Captain William Hearsey's grant.	
5	Ditto ...	Allotment No. 5 ...	3,703	Bounded on the west by the villages Mudarpoor, Bhoodapoor, Eyspoor, Jurowlee, and Sera Mow of District Shajehanpoor; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel River; on the east by allotment No. 4 and Captain William Hearsey's grant; and on the south-east by the village Mylanee.	The boundary between this allotment and the villages of District Shajehanpoor is disputed by the proprietors of the latter.
6	Ditto ...	Allotment No. 6 ...	760	Bounded on the north-west by the village Lurtee of District Shajehanpoor; on the north-east by the villages Mylanee and Sulabutnuggur; on the south by allotment No 7; and on the south-west by the village Nurota of District Shajehanpoor, from which it is separated by the Kutna River.	
7	Ditto ...	Allotment No. 7 ...	5,011	Bounded on the west by the villages Soonbaree and Nurota of District Shajeehanpoor, from which it is separated by the Kutna River; on the north by allotment No. 6 and the village Sulabutnuggur; on the east by allotments Nos. 8 and 9, from which it is separated by a water channel; on the south by the village Kurehta; and on the south-west by Mr. Powell's grant.	

List of Waste Lands available for sale,—continued.

General Number.	Pergunnah.	Name of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
8	Hyderabad ..	Allotment No. 8. ...	5,005	Bounded on the west by allotment No. 7 and the villages Sulabutnuggur and Mylanee; on the north by Captain William Hearsey's grant; on the north-east by the grants of Mr. Singer and Abdool Wahid; on the east by the village Puharnuggur; and on the south by allotment No. 9.	
9	Ditto ...	Allotment No. 9 ...	5,014	Bounded on the west by the village Kurehta and allotment No. 7, from which it is separated by a water channel; on the north by allotment No. 8; on the east by the villages Puharnuggur and Jutpoorwa; and on the south by Mr. Carew's grant.	
10	Ditto ...	Allotment No. 10 ...	5,345	Bounded on the west by Mr. Carew's grant; on the north by the villages Hurdowa, Dhankha, and Kulinjurpoor; on the east by allotment No. 11; and on the south-west by the villages Subsarpoor and Ussowa.	
11	Ditto ...	Allotment No. 11 ...	5,202	Bounded on the west by allotment No. 10; on the north by the villages Kulinjurpoor and Balarpoor, and Mr. Read's grant; on the east by Mr. Hamilton's grant; on the south-east by the villages Nugra, Umlia, and Kuklapoor; on the south by the village Koonwurpoor and Mr. Smith's grant; and on the south-west by the village Subsarpoor.	
12	Karunpoor ..	Allotment No. 12 ...	408	Bounded on the west by Mr. Hamilton's grant; on the north by Mr Read's grant; on the east by Captain John Hearsey's grant; and on the south-east by the village Bhoorwara, from which it is separated by the made road from Gola to Alleegunj.	
13	Hyderabad..	Allotment No. 13 ...	622	Bounded on the west by Mr. Carnegy's grant; on the north by the village Purelee; on the east by Captain William Hearsey's second grant; and on the south by Mr. Carnegy's second grant, from which it is separated by the Kutna River.	
				TEHSEEL MOHUMDEE.	
14	Kusta ...	Allotment No. 14 ...	3,229	Bounded on the west by the village Khanazadpoor and Rao Tooharam's grant of Tehseel Alleegunj; on the north by the villages Busokhur, Lalpoor, Dewapoor, and Jigna; on the east by the village Synpoor; and on the south by Captain Adolphus Orr's grant, and by the grants of Jankeepershad and Dhowkul, and the village Sisokun of Pergunnah Owrungabad; it is separated from the two latter grants and from Sisokun by the Kutna River.	

SHAJEHANPOOR,
The 29th July 1864.

JOHN CAVANAGH,
Asst. Supdt., Settlement and Survey.

Printed and Published for the Government of India, by O. T. CUTTER, *at the Military Orphan Press.*

The Gazette of India,

EXTRAORDINARY.

Published by Authority.

CALCUTTA, TUESDAY, OCTOBER 25, 1864.

The following Resolution of the Government and the Report of the Commissioners of Inquiry into Indian Accounts, dated 7th September 1864, upon the mode of conducting the business of the Financial Department, and of the Offices of Account and Audit attached to that Department, are published for general information.

E. H. LUSHINGTON,
Fnl. Secy. to the Govt. of India.

No. 2805.

Extract from the Proceedings of the Government of India, in the Financial Department, Simla, under date the 4th October 1864.

RESOLUTION.

READ the Report of the Commissioners of Inquiry into Indian Accounts, dated 7th September 1864, upon the mode of conducting the business of the Financial Department, and of the Offices of Account and Audit attached to that Department.

ORDERED that a copy of the Report be transmitted to each of the Local Governments and Administrations, with a request that they will favor the Governor General in Council with their opinion as to the expediency of adopting the revised system of Account and Audit recommended by the Commissioners.

Also, that a copy of the Report and of this Resolution be published for general information.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

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REPORT

Of the Commissioners of Inquiry into the constitution and the mode of conducting the business of the Financial Department and of the Offices of Audit and Account attached to that Department.

INTRODUCTION.

INTRODUCTION.

Objects of inquiry.

1. In carrying out the inquiry we have been directed to make into the constitution and the mode of conducting the business of the Financial Department and of the Offices of Account attached to that Department, we have considered it our duty to pay a due regard to economical considerations, but we have at the same time felt that efficiency in the mode of carrying on the public Service was of still greater importance.

Efficiency the first consideration.

Economy subordinate to this.

2. The Financial Department has charge of the whole of the Revenue and Expenditure of India, and the gain realized by some small departmental savings would by no means compensate for the losses which would be entailed by any arrangement which would interfere with, or weaken an effective check and control over the administration of the important financial interests of the Empire. Although, however, the object of our recommendations will be to secure the greatest amount of efficiency practicable, we see no reason to doubt that this may be combined with a considerable saving of expenditure.

Departments included in inquiry.

3. The field of our inquiry has embraced the several Offices of the Financial Secretary, of the Civil Paymaster, of the Accountant General and the Deputy Auditors and Accountants General, of the Auditor General, and of the Audit Board; but in order to make ourselves fully acquainted with the subject, we found it necessary to extend our investigations to the Bank of Bengal and to most of those Offices which deal with the Revenue and Expenditure of the country and render accounts to the several Accountants General.

Course of business.

4. The course of business in these Offices may be briefly described as follows:—

Administration.

5. The administration of the Revenue and Expenditure is carried on by the several Executive Departments of the Government under Rules and Regulations laid down by the local Governments and the Financial Department, the Revenue Board being placed in charge of all matters relating to the collection of the main items of Revenue, except those collected through the Mint, Post Office, and Telegraph De-

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partment, which are directly administered by the Chiefs of those Departments.

Treasuries.

6. The Treasuries throughout the Empire collect the State Revenue and account for it to the several Deputy Auditors and Accountants General, who also act as Accountants to the Revenue Boards and to other Departments.

Expenditure.

Budget Estimates.

Sanctioned by the Supreme Government.

7. Expenditure recommended by the several local Governments cannot be included in the Budget Estimates until the previous sanction of the Supreme Government has been notified by the Financial Department, which is bound to exercise a vigilant control and supervision over the whole of the national expenditure. The several Presidential and Provincial Budget Estimates, containing thus none but authorized charges, are, when completed, transmitted by the Local Governments to the Financial Department for further revision and final sanction by the Supreme Government.

Expenditure conducted by Executive Departments.

Pre-audit by Civil Paymaster.

8. Upon this sanction being notified, the Local Governments are in a position to direct the expenditure of the amount of the Budget grants; but before the Executive Departments can avail themselves of the funds appropriated to their use, it is necessary for them to send their bills, whether they be for fixed monthly salaries or for variable charges, to the Civil Paymaster for revision and examination as to their correctness as regards the computations, as to their being duly authorized and in accordance with the rules regulating such charges, and as to their not being in excess of the Budget grants for the Services to which they relate.

Bills paid by Banks or Treasuries.

Post-audited by Deputy Auditor and Accountant General.

9. These bills or claims thus examined and passed, or pre-audited by the Civil Paymaster, are paid by the Banks or Treasuries, and through their accounts find their way to the Deputy Auditor and Accountant General, who examines the vouchers, audits the accounts, and records them in his Books.

Deputy Auditor and Accountant General.

Budget audit by Auditor General.

Imperial Books.

10. After the close of the year, each Deputy Auditor and Accountant General has been directed to transmit to the Auditor General of India copies of his Journal and Ledger for the purpose of the charges being checked against the several Budget grants. It was further intended that the Books of the several Presidencies and Provinces should be combined in one general set of Books, to be called the "Imperial Books;" but this intention has never been carried out.

Monthly, Quarterly, and Annual Accounts.

11. As, however, the Books of the Deputy Auditors and Accountants General have generally not been completed until some years after date, owing to arrears in

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the adjustment of unaudited charges, it became necessary, for financial purposes, to institute an independent set of accounts, which include unaudited as well as audited charges. These are rendered to the Auditor General by the Deputy Auditors and Accountants General for monthly, quarterly, and annual periods, and these form the groundwork of all the financial operations and of the Finance Accounts which are furnished to the Secretary of State and laid before Parliament.

These financial accounts imperfect.

12. As, however, these accounts are based partly upon unaudited charges, and subject, on subsequent audit, to retrenchments and extensive adjustments, it follows that the quarterly do not agree with the three separate monthly accounts, nor the annual with the four quarterly accounts, none of them being correct. It is to these that the Indian Government and Parliament have to trust for information on financial matters. The actually audited accounts are completed so long after the period to which they apply, that they become practically useless.

Audited accounts too late to be of value.

Consideration of the several subjects.

13. Having thus given a rapid sketch of the present course followed in dealing with the Revenue and Expenditure of India, we will proceed to examine the several subjects in the order in which they naturally follow, and point out what we consider to be the defects of the present system, and the remedies which should be applied.

Differences in practice which may exist in other Presidencies.

14. It must, however, be borne in mind that as our inquiries have necessarily, to a considerable extent, been confined to the Departments of this Capital, and to some few Offices of Account and Moffussil Treasuries, which we were enabled to visit during our official tour to the North-West last winter, there may be differences in the mode of proceeding in the other Presidencies, of which we may not be aware, and which may render our remarks less applicable to them in some cases; but we shall endeavour, in proposing a new system of account, to frame it so as to be susceptible of adaptation to any small differences in practice which may exist in different localities.

Accounts should be susceptible of adaptation to these differences in practice.

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Four sets of annual Estimates.

15. The question which first comes under consideration is that of Estimates. Of these there are four prepared in the course of the year, viz.:—

1*st*.—The Budget Estimate (called Anticipation Sketch Estimate previous to 1861-62).

2*nd*.—The Revised Estimate (called Sketch Estimate previous to 1861-62).

3*rd*.—Regular Estimate.

4*th*.—Cash Requirement Estimate.

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Budget Estimate.

16. The Budget Estimate corresponds with the annual Estimates laid before Parliament at home, and when sanctioned, becomes the authority upon which the appropriation of Grants for expenditure is made.

Separate Estimate for each Government.

17. The Government of India and each Presidency and Province has its own Estimate, which is compiled by the Accountant General for the Government of India and by the Deputy Auditors and Accountants General from returns of estimated Revenue or Expenditure furnished by the several Treasury Officers, and by each Department having charge of Revenue or Expenditure. These Returns exhibit not only the amounts shown in the Budget and Regular Estimates for the year, but also the Estimate of the previous year, and the actual Receipt and Expenditure of the preceding year.

Estimate prepared by Deputy Auditor and Accountant General.

18. The results of these returns after compilation are compared by each Deputy Auditor and Accountant General with those of the previous year, and he is also guided in framing the Estimates by such information as he may possess regarding causes which may lead to an increase or diminution of Revenue or Expenditure. The Estimates, after completion, are laid before the Local Government with any observations the Deputy Auditor and Accountant General may think proper to add in support of the amounts he has inserted.

Revised by the Local Government.

Submitted to Financial Department.

19. The Estimates are next examined in detail and revised by the Local Government or Administration, and alterations are made without giving in all cases the reasons for the proposed increase or decrease. They are then submitted to the Financial Department by the local Government or Administration, with observations regarding the changes that have been made, or with regard to any other point which may be thought worthy of notice.

Further revisions.

20. In the Finance Department they undergo a further revision, and are then submitted for the sanction of the Financial Member of Council, who having full knowledge of the financial measures of the Government, is enabled to introduce such amendments as he may consider to be called for, before the Estimates are laid before the Governor General in Council for final sanction.

Amendments made on total Grant.

21. It is to be observed that the deductions or additions by the Local Government or by the Financial Department are frequently made in one sum upon the total Grant, without specifying the special items to which they are intended to apply, nor is the Deputy Auditor and Accountant General or the Civil Paymaster made officially acquainted with the detail of these changes. This system to some extent

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vitiates the check and control over the detail of the expenditure of the Grant, and renders less accurate the comparison with the Expenditure of other years. Every increase or reduction should be recorded against the special item which will be affected.

Financial Circular No. 4551, dated the 18th September 1863.

22. Under the Financial Circular quoted in the margin, the Budget Estimate is to show—

1*st.*—The actuals of the past year.
2*nd.*—Budget Estimate of current year.
3*rd.*—Regular Estimate of ditto.
4*th.*—Budget Estimate of ensuing year.
5*th.*—Amendments proposed by local Government.

Financial Abstract.

23. The Financial Department Abstract shows also the alterations proposed by the Financial Department, and the amounts as finally fixed by the Financial Member of Council. The amounts are for Revenue to be received and Charges to be paid within the year, and not for Demands or Liabilities.

Number of revisions.

24. The first point that seems to call for observation has reference to the number of revisions each Estimate is subjected to—

1*st.*—The several Collectors, the Revenue Board or other Department.
2*nd.*—The Deputy Auditor and Accountant General.
3*rd.*—The Local Government.
4*th.*—The Financial Department.
5*th.*—The Financial Member of Council.
6*th.*—The Supreme Council.

The Salt Revenue of the Bengal Presidency for 1863-64 was estimated—

By the Revenue Board at	...	... lakhs	260
By Deputy Auditor and Accountant General		... ,,	260
By the Local Government	...	... ,,	261
By the Financial Department	...	... ,,	288
The actual Revenue was	...	... ,,	247

All these conflicting Estimates are duly recorded, with reasons for or against the alterations.

Original Estimate should be settled by personal consultation with the local Government.

25. The Deputy Auditor and Accountant General, though owing allegiance to the Financial Department, is, to some extent, attached to the Local Government, and it would seem to be a much more simple and satisfactory arrangement than the present if, before submission of the Estimates to the Financial Department, a Member of the Revenue Board or other Department, as the case might be, the Deputy Auditor and Accountant General, the Lieutenant Governor

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or Officer administering the Government, and the Secretary to the Local Government, were to meet together for the purpose of discussing any differences that may exist in their views as to the correct amounts to be inserted in the Estimates, and thus issue a single document, with their joint observations and recommendations, in place of putting on record and submitting to the higher authority three separate and divergent Estimates, as is now the practice.

Comparison against previous Estimates.

26. The next point for observation is the comparison of the Estimates against previous Budget Estimates. It will be seen above that the form of Budget Estimate prescribed by the Circular already referred to contains five columns for the purpose of comparison against previous Estimates. This complexity of comparison seems to confuse rather than elucidate. If, during the previous year, there has been any great divergency from the Budget Estimate of that year, it has probably arisen from some extraneous circumstances which may not affect the ensuing year, and, as a rule, the comparison of one Budget Estimate against that of the previous year will, as in England, be found to be not only more simple and clear, but also most exact and reliable.

Estimates too voluminous

27. The third point relates to the voluminous nature of the Estimates. In framing these, information is very properly sought for by obtaining returns, as above noticed, from each Treasury or Department, and these returns are most valuable data upon which to found the entries in the Estimates; but instead of abstracting them in the Office, and using them only as the means of arriving at results, the practice has been to insert in the printed Estimates themselves the detailed Revenue and Expenditure under each separate district or station. This, besides adding greatly to the bulk of the document and to the cost of printing, fails to show clearly and concisely, in a classified form, the Revenue and Expenditure of the Presidency or Province. This method of fixing its own expenditure upon each district, brings with it also serious inconvenience, as will be hereafter explained.

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Budget Estimates to be uniform and more concise

28. The whole of the Budget Estimates should be rearranged in an uniform shape under Departments and Services, and the sub-heads should be reduced in number and simplified.

Detail need not be introduced into the printed Estimates.

29. It may be desirable that the Officers who frame the Budgets should be supplied with the minutest detail in order to check and control the expenditure to be sanctioned, and the Estimates should be carefully weeded of any item which

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Sub-heads to be limited.

may appear to be unnecessary; but all this detail need not be inserted in the printed Estimates. It will be sufficient that a limited number of sub-heads are distinguished, containing each the authorized expenditure appertaining to that class of charges, and, provided the total amount under each sub-head has been limited to what is actually necessary, there will not be much room for the insertion, by the expending Department, of unauthorized charges under any of these heads.

Detail may be referred to by the Financial Department if necessary.

30. Should the Financial Department desire to scrutinize more closely items contained in the several sub-heads, the particular returns relating to these could at any time be furnished by the Deputy Auditor and Accountant General. There is, however, good reason to believe that the Financial Department is less guided by information derived from these sources than by a comparison against the Revenue and Expenditure of previous years, modified by a full knowledge of all the causes which may lead to their increase or decrease.

Adjustments between Governments complicate accounts.

31. The fourth point which calls for special attention has regard to the mode of providing in the Estimates for inter-Presidential and inter-Provincial charges. It seems to be generally admitted that the endeavour to adjust the Revenue and Expenditure of India accurately between the several Presidencies and Provinces, whilst fostering a feeling of jealousy between the Governments, only leads to complexity and confusion in the accounts, and in the end fails to set forth the true financial condition of the several territorial divisions of the Empire.

Auditor General's Circulars No. 62, dated 6th August 1863, No. 63, dated 7th September 1863.

Room for further simplification.

32. Much has already been done to clear the accounts of a superabundance of these adjustment entries, but the system is not yet complete, and there is still room for further simplification by the extension of the principle under which each Government should provide in its Budget Estimate for the payments made within its territories, and also bring to its Revenue such Receipts as it collects.

Receipts which are now adjusted.

33. Amongst Receipts it appears that Tributes and Contributions received in the North-Western Provinces, and Land Revenue, Forest, Miscellaneous, and Income Tax collections of sundry Provinces on account of the Government of India, are adjusted as Revenue to the latter Government, and a similar course is pursued with regard to a number of Miscellaneous Receipts, such as the proceeds of the sale of gold mohurs and other presents by Native Chiefs to the Governor General, gain by exchange on Bills drawn on

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England, one-half per cent. deductions from Oudh Pensions, Rent of Birds Nests in the Andaman Islands, and a variety of other Receipts, which are now treated as matters for adjustment between the respective Governments and Administrations.

Payments which are still subject to adjustment.

34. On the payment side these adjustments are carried to a still greater extent. Thus, Scales supplied by the Mint to Collectors, Cotton Presses furnished by the Bombay Government, Printing and Coloring Maps, charges of the Indus Flotilla for the conveyance of Treasure, for the supply of Army Lists and Periodicals, for freight and landing charges, for discount on Supply Bills and on sale of Copper Coinage, charges paid by Bombay for the Euphrates Expedition, for the Observatory, and for the passage money of ex-Members of the Legislative Council, and a number of similar charges, are adjusted, through the accounts wherein the payments are first recorded, to the Government of India, Madras, or Bombay, or to the Province to which the charge may be supposed to relate, for final record. In this manner, also, large payments are made at Madras to the French Government as compensation for loss of Revenue from the surrender to the English Government of the right of manufacturing Salt; but these payments are adjusted to Bengal.

These cross entries might be avoided.

35. These Receipts and Charges could, in most cases, have been borne on the Budget Estimate applicable to the locality where the Receipt takes place or the Payment has to be made, and the complications arising from these cross entries might thus be avoided.

Adjustment of pay of Officers on leave of absence.

36. The largest number of adjustments arise, however, upon the payment of Civil and Military pay to Officers on leave of absence, who draw their pay or salaries out of the Presidencies or Provinces to which they are attached, or to Officers on promotion from one Presidency or Province to another; but even in these cases there seems no valid reason why these charges also should not be provided for out of the Budget grants of the Government through which the payments are made. There will generally be margin enough to meet these payments out of local Budgets, which should provide for these contingencies; but should this not have been practicable, an explanation of the cause of excess attached to the accounts will satisfy the Financial Department.

Adjustments must be continued in exceptional cases.

37. To every rule there are exceptions, and, as an instance to the point, the case may be quoted of the Governor

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General in Council spending six months at Simla. In this instance the amount payable on account of salaries and expenses being very large, and unforeseen by the Government of the Punjab, it would be necessary to adjust these charges to the Government of India, on the Budget of which they are provided for.

Adjustments may be avoided in most cases.

38. By carrying out, to the utmost extent possible, the principle with which we have been dealing, that is, that each Presidency, each Province, and each Department should estimate and account for all payments to be made by them, there will be, with some few exceptions, no adjustments to be made, except under the head of Remittances, and a great step towards the simplification of the Indian accounts will have been made.

Erroneous practice with regard to Military Buildings.

39. Whilst upon this subject, it will be proper to notice that Military Buildings of the Bengal Army are provided for in the Budget Estimates of the Presidencies and Provinces in which the Expenditure takes place; but in the accounts the whole of these charges used to be adjusted to India. This practice was evidently incorrect. The accounts should strictly follow the Estimates, otherwise the check of the one against the other is rendered incomplete. Under the new system, these anomalies will be avoided.

Accounts should strictly follow the Estimates.

Further objection to Estimates showing expenditure under districts.

Para. 27.

40. The inconvenience which arises from the introduction into the Budgets of the estimated expenditure under each district or station has already been alluded to, but besides the objections to this arrangement which have been pointed out, there is another of still greater weight which appropriately follows upon the above remarks.

Adjustments between districts.

41. As separate Budgets have been subjected to inter-Presidential adjustments, so the introduction into the Estimates of separate amounts for each district has led to a similar system of adjustment and complication between district and district. If an Officer is transferred on deputation from one station to another, and carries with him a higher rate of pay than that assigned to the district he takes charge of, a transfer is made in some Presidencies and Provinces from the Budget allotment of the district to which his salary is attached under the Estimate to that of the one he joins. The omission of this detail from the Budget Estimate will save much useless trouble in making these adjustments. It is of little consequence where the salary is paid, provided the total expenditure for the Service does not exceed the total amount granted under the Budget.

42. To exemplify the complexities which arise from these district Estimates, an example is given—

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Adjustment of Salaries

The Judge at Behar is appointed to act at Patna. His salary having been pre-audited by the Civil Paymaster, the Patna Collector pays it and debits Advances recoverable, and sends the salary bill to the Collector at Behar. The Collector at Behar debits Judges' Salaries,, credits local Remittances, and sends to the Collector at Patna an adjustment receipt. Patna Collector then credits Advances recoverable and debits local Remittances. This practice has lately been discontinued in Bengal, but still obtains in some parts of India.

Responsibility should rest with Controlling Department.

43. The more general mode now adopted in dealing with these cases is to transfer the amount from the one district to the other through the Budget Check Ledger; but in reality neither the one course nor the other is necessary. The responsibility of the proper distribution of the Salaries should rest with the Controlling Department.

Check Ledgers for adjustments between grants.

44. The several Accountants General have for each year a large volume of Government orders sanctioning additional grants or the reduction of them, and a Register, which gives an abstract of these orders, and, under the system now in force, voluminous Check Ledgers are kept, into which are posted monthly all these Government orders which in any way affect the Budget grants. In this way all additions and reductions, and all transfers of charges between Presidencies, Provinces, Districts or Departments, are recorded, and in each case the Budget Estimate, including even the Minor Heads, undergoes revision. If a charge of even Rs. 10 per annum is granted, a special Budget grant for this sum is occasionally obtained and recorded, quite irrespective of the fact that savings to a much larger amount may be available to meet the charge.

Budget grants should not be altered except in special cases.

45. When once the Annual Budget Estimates have been passed and sanctioned, no alterations should be admitted except in very special cases. Any additional expenditure which the Local Government may see fit to sanction after the Budget for the year has been passed should be met, as far as possible, out of savings on other items of the same grant, or, if that is not sufficient, the excess should be reported to the Supreme Government, and before the close of the year, a transfer should, under the sanction of the Financial Department, be made from some other similar Head of Service upon which a surplus had become apparent, or, if absolutely necessary, the Supreme Government would pass an additional Grant. These latter cases, however, need be but rare, and the bulky Check Ledgers may with advantage be dis-

Excesses should be met out of savings on other grants.

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pensed with; the monthly postings in the accounts should be a sufficient guide as to whether the total amount of a Grant is likely to be exceeded.

Classification too minute.

46. There is another cause of complexity which should be avoided. Not only are the sub-heads under the present system too numerous, but it frequently happens that a single charge is divided under several Heads. An instance was pointed out where one payment had to be divided and be charged under six different Budget Heads. This practice is very common with regard to salaries of Officers performing mixed duties. For instance, in the Budget Estimate for the year 1863-64, the salary of the Commissioner of Chota Nagpore is divided into three parts, and is charged ⅓rd against the head of "Political Services," and has to be adjusted by Bengal to the Government of India. The other ⅔rds are charged against Bengal, and are sub-divided between "Judicial" and "Land Revenue." The salary of the Commissioner of Assam is charged ⅓rd to Police, ⅓rd to Land Revenue, and ⅓rd to Political, of which the two first portions are chargeable to Bengal, and the latter is adjusted to the Government of India. The salaries of the Revenue Board are divided in varying proportions between Land Revenue, Customs, Salt, and Opium charges. Such minute adjustments give an infinity of trouble without an adequate result, and the division of the charge can at best be but an arbitrary one.

Single payments charged to several heads of Service.

These minute adjustments should be avoided.

Each charge should be shown under one Estimate.

47. These charges are best shown in one Estimate under Departments and should pass in this manner through the accounts: any arbitrary division of charges to show particular results may be left to Statistical Returns.

Exception as regards Collectors, &c.

48. The only exception which it is proposed to admit has regard to the salaries of Collectors and Magistrates and Deputy Commissioners, whose duties combine the administration of justice with the collection of Revenue. In this instance, the division of the charge between Land Revenue and Law and Justice may be continued, but it will not be necessary to charge each salary under the two heads; it will be sufficient to transfer monthly one moiety of the total sum paid from one account to the other. In time it may be desirable to divide these joint duties, and assign them to separate Officers, in which case there will be no difficulty in showing the expenditure under separate heads of Estimate.

Military and Public Works Estimates given in single amounts.

49. The Military and Public Works Estimates are not examined or checked by the Financial Department previous to the preparation of the general Budget. The amounts

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required are given in single sums, and the Estimates in detail are not furnished until some months later. This delay is very objectionable, as it, in a great measure, destroys the effective control which the Financial Department should have over the expenditure of all Departments; and as these statements in gross are sometimes far from correct, they are apt to mislead the Financial Member of Council in his statement of the expenditure and of the Ways and Means of the Empire. These Estimates should be prepared and laid before the Financial Department for review at the same date as those of the Civil Departments, and there should, with properly organized arrangements, be no difficulty in doing this.

Superannuation Estimate gives Nominal Roll

Should be prepared from Statements of increases and decreases.

50. The Superannuation Estimates are prepared from Nominal Returns furnished by the Civil Paymaster, and are sent to the Deputy Auditor and Accountant General for examination. The Financial Department does not review this Estimate. In place of giving each year a Nominal Roll of all the pensioners, it would be sufficient if each Department were to furnish a Statement showing the total amount as per last Estimate, and confine the Nominal List to the increase by additional pensions granted and the decrease by death or otherwise, the detail of the pensions granted or lapsed only being given. The amount might occasionally be checked by the Nominal Roll.

Accounts of expenditure against which the Estimates can be compared.

Comparison not satisfactory.

51. Under the present system there are two sets of accounts of expenditure against which the Estimates can be compared. The one contains the actual payments of the year which embraces much expenditure either unclassified or incorrectly classified; the other accounts give the audited expenditure under which a large portion of the payments of the year, not being audited within the year, are excluded and thrown into the Inefficient Balance. It is evident that with neither of these accounts can a satisfactory comparison be made as to how far the expenditure is in conformity with the Budget Grants. Now that the Budget system has been introduced into India, it becomes most important that the advantages of the system should not be prejudiced by allowing these defects to continue. The remedies to be proposed will be considered under the head of Accounts.

Estimates sanctioned by Supreme Government.

52. The Budget Estimates of the several Presidencies and Provinces when complete are submitted by the Financial Member of Council to the Supreme Government for sanction, but, except in the Annual Financial Statement, no general Estimate for the whole of India is laid before the Council

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Each Budget Estimate is dealt with separately, and the totals of the several Budget Heads of Receipt and Expenditure are not thrown together, so as to show what is the total Revenue and Expenditure for each Service throughout India.

No general Budget for India.

53. At a later period the major heads of the several Budgets are collected by the Financial Department upon an abstract sheet, but differences of classification exist between the several Budgets which render this abstract not perfectly accurate; besides which it is prepared too late to be of use while the Estimates are under consideration.

Abstract prepared at a later period.

54. A general Budget Estimate for the whole of India should be prepared, showing in abstract the Revenue and Expenditure of the whole Empire as shown in the subsidiary Budgets, and to these should be added a further column, showing the estimated Receipts and Expenditure of the Home Government as furnished by the Secretary of State, so that at one view would be displayed the whole of the Revenue and Expenditure of India, both here and at home.

A general Budget Estimate should be prepared.

55. In order to facilitate the concentration of the several Budget Estimates into one general Budget, it will be desirable to carry out a careful revision of the classification under the Heads of Service, so as to introduce uniformity, and correct errors of classification, and in order to secure this, it would be desirable that all the printed forms of Estimates should be prepared and issued by the Financial Department, leaving blanks in the columns for the amounts to be filled in by the several Governments and Administrations.

Classification should be revised and made uniform.

Printed Forms to be issued.

56. This re-classification of the Receipts and Charges would give the opportunity for a complete revision of the items as they are arranged under Heads of Service.

Revision to be complete.

57. Amongst other alterations of minor import, there are several changes affecting the Major Heads of Service, which appear to be called for. The following are the principal ones: amongst Receipts it is proposed to show "Tributes and Contributions from Native States," throughout all the Statements distinct from Land Revenue, as many of these receipts have nothing to do with this Head of Receipt.

Alterations proposed.

58. The item of "Allowances, Refunds, and Drawbacks" has been removed from the expenditure side of the Estimate, as these charges cannot be accurately estimated beforehand, and are not *bonâ fide* expenditure. They should be treated here, as they are in England, as deductions from the gross Receipts of Revenue, and the net only should be brought to the credit of Government. If a merchant

Allowances, Refunds, and Drawbacks.

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for instance, in error overpays at the Custom House, on account of duty, Rs. 100, and afterwards recovers the amount, this receipt and payment cannot fairly be looked upon as Revenue and Expenditure.

Railway Receipts and charges.

Charges for interest.

59. The amount of net Railway Traffic Receipts should be shown upon the Revenue side, whilst the total charge against the income of Railways for guaranteed interest should appear as expenditure. On the Expenditure side it is proposed to separate the charge for interest on the public debt from that on Service Funds and other accounts for which the Government acts as Trustee. After these should follow the receipts and charges of the Revenue Departments, the Civil Departments, the Army, Marine, Public Works, and Railways.

Profit and Loss on Exchange on Railway transactions.

60. The cost of supervision and of purchase of land should be shown under Railway charges. Loss by Exchange on Railway expenditure charged to Capital was formerly included in one sum under Public Works. The sum shown as loss by Exchange hould be the gross amount and not the net, as has till now been given. The gain by Exchange on net Railway receipts in India credited to Revenue, should be shown as a Receipt. As the Railway construction charges diminish, and the profits increase, the gain will gradually equal, and in time exceed the loss, so that ultimately there will be a considerable profit on this head. The loss and the profit arise from different sources; the former from capital expended in India, the latter from Traffic and other Receipts, and it will more clearly display the real facts of the case to show separately the loss on the one transaction and the gain on the other.

Printing and Stationery.

61. Printing and Stationery should be shown under one head for all Departments, although in the Estimate the cost of each Press will be shown distinctly. By thus bringing together all these charges, the large cost of these Establishments will be brought to light, and this may lead to a reform, which is most urgently required. The whole should be placed, as it is in England, under one management, and a great saving would be effected if a Central Printing Office were established in place of almost every Department having a petty Establishment of its own. There is also a great waste of printed forms, which are frequently printed in a shape inapplicable to the Departments for which they are intended. An intelligent superintendence over this Department might effect a large saving of Expenditure.

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Miscellaneous

62. The two heads of "Miscellaneous" and "Civil Contingencies" should be combined into one under the head of Miscellaneous.

Forms of Budget Estimates.

Appendices Nos. 1, 2, 3, and 4.

63. Forms for the "General Budget Estimate of India," for the "Budget Estimate of the Government of India," General and Political, and for the "Budget Estimate of the Government of Bengal," and for the extract from the Home Estimate Statement of Receipts and Expenditure, have been prepared in accordance with the above recommendations, and if the proposed changes meet with sanction, it will not be difficult to frame those for the other Governments in a similar form, and for the sake of uniformity it will be desirable, as before observed, to have them printed in Calcutta for transmission to their respective destinations.

64. After the Budget Estimates, follow the Revised Estimates and the Regular Estimates.

Revised Estimates

Cannot be depended upon.

Should be dispensed with.

65. The former of these are prepared by the Financial Department upon Returns of four months' actual Expenditure and eight months' estimated Expenditure, and in revising the Estimates, the Department is partly guided by Reports of material changes furnished by the several Deputy Auditors and Accountants General. The alterations, however, are made in a very arbitrary manner, and are very little to be depended upon; indeed, in many cases, the carefully prepared Budget Estimate is the more accurate of the two. The revision takes place in October; it causes considerable trouble and interferes with the progress of more important work, and adds to the accumulation of arrears, which exist to so considerable an extent, that every Return of doubtful use should be dispensed with in order that all the spare strength of the Office may be made available for clearing off arrears, and amongst the Returns to be dispensed with, these Revised Estimates seem to stand at the head of the List.

Regular Estimate.

Prepared by the Deputy Auditor and Accountant General.

66. The Regular Estimate is prepared in January, and contains not less than six and sometimes eight months of actual Revenue or Expenditure with six to four months of estimated Revenue and Expenditure. This Estimate is first prepared by the Deputy Auditor and Accountant General from the accounts furnished by Collectors and others, and on the discovery of any unexpected increase or decrease in the Receipts or Expenditure, enquiries are made as to the causes which led to these in the quarters where they may have arisen, and having satisfied himself upon these points, this Officer revises the amounts to such extent as he may deem right.

ESTIMATES

Revised by the Financial Department.

67. The Estimate is then transmitted to the Financial Department with a Report of material changes. As regards the charges, the revision of the Deputy Auditor and Accountant General is, in a great measure, accepted by the Financial Department, but with respect to Revenue, in these as in the Budget Estimates, the Financial Department is chiefly guided by the average of former years, subject to correction on account of such changes as may affect the amount of receipts. It appears that in the case of Land Revenue, there was, on a recent occasion, a difference of 10 lakhs between the Estimates of the Deputy Auditor and Accountant General and the Financial Department, and upon Salt Revenue a difference of 28 lakhs, whilst in the latter case both were largely in excess of the actual Revenue.

Differences on Estimates

Estimates prepared in unnecessary detail.

68. These Estimates as regards Revenue and Expenditure are all prepared and laid before the Financial Department in detail; but it appears from enquiries at that Department that, if a mere abstract of the Estimate were supplied, it would answer the purpose quite as well and save a large amount of time and labor.

Regular Estimate may be continued for the present.

69. For the present, the Regular Estimate should be retained, as it is, in some degree, a guide for the preparation of the ensuing Budget Estimate; but the instances above quoted show that it is not fully to be depended upon, and some uncertainty arises from the fact that it is partly founded on unaudited expenditure.

Partly founded on unaudited expenditure.

To be superseded by a monthly Statement of actual Receipts and audited Expenditure

70. If the recommendations which will be proposed in a subsequent portion of this Report are carried out, a monthly Statement will be prepared, founded on actual Receipts and audited Expenditure, which will show the progress of these, month by month, compared with those during the same periods of the previous year, and with the total amount of the Budget Estimate. This Statement will be founded on reliable data, and when once it has been regularly established, the Regular as well as the Revised Estimate may with advantage be dropped.

Cash Requirement Estimate.

71. The Cash Requirement Estimates are prepared at the same time as the other Estimates. They contain in detail all adjusted charges between Governments and Railway Companies, and local Funds and all cash transactions, not being Revenue and Expenditure, which are entered each in one item, such as Accounts Current with England and between local Governments, Advances, Deposits, Repayments. This Estimate will scarcely be neces-

May cease when new system in operation

sary when the new system comes into operation, as a statement showing Cash transactions and the monthly Balances may be included in the proposed monthly Statement.

REVENUE & RECEIPTS.

Local Fund Estimates.

72. Besides these Imperial Budget Estimates, there are also Budget Estimates for local Funds. These are prepared by the Local Governments in the same manner and at the same time as the Imperial Estimates, the only difference being that in these the Balance of previous years unexpended is brought forward into the new Estimates, whilst with those of the Imperial Government, all Balances lapse at the close of the year. These Estimates include not only Imperial grants for local purposes, but also considerable receipts from local cesses and from private endowments. They are at a later period compared at the Financial Department with the accounts which are rendered by the Local Governments after audit by the Superintending Local Officer.

Local Fund Expenditure under supervision of Supreme Government.

Advantageous when local funds can be entirely separated from Imperial Accounts.

73. Local Funds of this description are in England administered entirely by the local Authorities, but here in India, where municipal institutions are in their infancy, it would not be safe for the Imperial Government to cease from a watchful supervision over these Trust Funds, which might easily be diverted from the purposes for which they are intended; but it will be a great relief to the Offices of Control and Account when these local Funds can be entirely removed from Imperial control. The Estimates and Accounts are indeed kept distinct from the Imperial, but, under the present system, numerous adjustments become necessary between them, because a large portion of the receipts and payments on account of local Funds have to be conducted by Imperial Officers. These transactions form a portion of the entries recorded in the "Cash Requirement Estimate."

REVENUE AND RECEIPTS.

Revenue.

Revenue Board.

74. The Revenues of India are principally administered by Revenue Boards or by Commissioners. The Board administering those of the Lower Provinces of Bengal, which is divided into 51 Districts, consists of three Members, two Secretaries, and a large staff of Clerks. They are aided by ten Local Commissioners who receive Returns from the Collectors, examine them and forward them to the Board, not for account, but for statistical purposes. These Commissioners have the supervision of all the principal branches of Revenue, except Opium, which is entrusted to special Agents.

REVENUE & RECEIPTS.

Revenue Accounts kept by the Deputy Auditor and Accountant General.

75. To guide the Board in the administration of all matters relating to Revenue, they are also furnished by the Deputy Auditor and Accountant General with periodical Statements regarding the assessment and collection of duties, &c., but no accounts are kept by the Department itself. These are under the charge of the Deputy Auditor and Accountant General for Bengal, whom, until the year 1841, they called their Accountant, as he had originally been attached to the Revenue Board, and it was only in later years that the Accountant became an Officer of the Financial Department.

The Board should keep its own accounts.

76. It may be as well to observe at the outset that it appears to be very desirable that the Board should keep the Revenue Accounts in its own Office. The Deputy Auditor and Accountant General is so overwhelmed with a multiplicity of accounts for Audit and Record, that it becomes almost impossible for him to give those of each Department such complete attention as should be bestowed upon them if his accounts are solely to be depended on. In accounts of this importance, where the Revenue of the Empire is in a great measure controlled by them, it seems highly desirable that the Department specially instituted to exercise this control should have the Accounts under their own eye. The Deputy Auditor and Accountant General would furnish the Board with a Monthly Statement of Receipts and Expenditure on account of Revenue, and would periodically inspect the Accounts and check them by his own.

Accountant should be appointed.

77. It would in such case be necessary to appoint a competent Accountant to keep the Books at the Revenue Board, with two or three Clerks as Assistants. The extra cost could probably be met by a re-distribution of work in the Office itself, and, if not, by reductions at the Bengal Accountant General's Office in the branch which will be relieved by the removal from it of these duties. Under the present system there are several important items of Revenue over which the Board appear to have no check whatever. Elaborate Statements are furnished to the Board by the Deputy Auditor and Accountant General with a view to facilitate the examination, but little use appears to be made of these documents.

Land Revenue.

78. The Land Revenue in Bengal is under permanent settlement, and in some other parts of India, the settlement is generally for a longer or shorter term, so that, as regards the larger portion, the annual sum payable is easily fixed. There are exceptions to this rule, owing to the occasional sales of Mehals, upon which the land tax has

been allowed to fall into arrear, or in consequence of the increase or diminution of lands arising from changes in the course of rivers, but these alterations in the assessments are easily regulated.

REVENUE & RECEIPTS.

79. A nominal Land Revenue Roll is furnished to the Deputy Auditor and Accountant General once in seven years, and upon this any corrections that have to be made are noted. The Board itself has no knowledge of the exact amount to be collected, trusting in this matter entirely to the Deputy Auditor and Accountant General.

Land Revenue Roll.

80. The regular Tehsildaree system does not exist in Bengal, but in other parts of India the Zemindars ordinarily pay the amounts due by them for each Kist or instalment, to the Tehsildars or Sub-Collectors, but some of the larger proprietors prefer to pay their instalments direct to the Head Treasury. The remission of demands rests with the Board of Revenue.

Instalments paid to Tehsildars.

81. In the North-Western Provinces, each Tehsildar has charge of from 200 to 500 villages, and keeps a list of rents payable by ryots to Zemindars, and the Land Revenue thereon, which is accessible to villagers, in order that all may know what amount they have to pay. In Bengal, where there are no Tehsildars, and no such lists are open for inspection, it is stated that the ignorance of the villagers is taken advantage of, and oppression by the Zemindars arises in consequence.

Lists of sums payable, accessible to villagers.

82. Cash paid into District Treasuries, which are usually under the charge of the Uncovenanted Deputy Collector, is, in the first instance, handed to the Potdars, or Coin Examiners of the Native Treasurer. In the Treasury the cash is put away in chests or strong closets, and is kept under two keys, but there appears occasionally to be a want of care in periodically examining the contents of the chests, to ascertain that the cash is intact, and agrees with the amount shown in the Cash Book. In one instance we could not learn that an amount purporting to be two lakhs had been examined or counted since it was first deposited. Where there are branches of the Bank of Bengal, the Treasury balances are deposited at these, but at Allahabad, although the Government balance of 20 lakhs was nominally under the charge and at the temporary disposal of the Bank, the money was in reality kept at the Fort at the risk of the Government.

Potdar receives cash for payment into the Treasury.

Cash should be periodically examined.

Bank of Bengal and its branches used as Treasuries.

REVENUE & RECEIPTS.

Tehsildars.

Sub-Treasurers furnish two accounts.

83. The Tehsildars send Monthly Returns of receipts and disbursements, showing the estimated Receipts and Issues during the month, and the Balances of Revenue to be collected, but this Return does not show the transactions relating to other months, so that it is not exact, being intended only to serve as a guide to the Collector until the regular accounts arrive. These are directed to be prepared and transmitted for each month between the 15th and the close of the following month. There is no reason why the actual accounts of the Tehsildars should not be closed immediately after the expiration of the month, so as to save the preparation of the inexact return previously sent, and they might be made to supply the Collector with a correct account at the earliest possible moment. This should be a simple cash account, in which the receipts and payments would be recorded day by day.

One account should be sufficient.

Should be a simple Cash Account.

Receipts and payments to be entered daily.

84. The copy of this account for transmission to the Collector should also be completed from day to day; so that it could be closed and sent off immediately after the last entry had been made. The classification of the Revenue might either be left entirely to the Head Office, or the receipts on account of each of the main heads of Revenue might be distinguished under a separate column in the Cash Book. In the mean time a copy of the daily transactions should be transmitted with the Vouchers either daily or at short intervals to the Head Treasury. It would be quite sufficient that these accounts should show the amounts in Rupees, Annas, and Pies, without computing, as is often done, minute fractions of pies. The collections of some Tehsildars amount to 2 lakhs per annum, but it is to be feared that the check upon their Receipts as regards Distilleries, Duties, Licences, and Income Tax, is not very effective.

Returns to be sent to Treasury daily or at short intervals.

Fractions of pies to be omitted.

Accounts of Head Treasury.

85. At the Head Treasury the Revenue should be recorded in an equally simple manner, and the vouchers be transmitted to the Deputy Auditor and Accountant General by instalments twice a month, but a complete description of the mode of proceeding will be found under the head of Accounts.

Other Returns to follow later.

86. Returns relating to arrears, remissions of Revenue, &c., could follow later, but wherever cash is concerned, as little time as possible should, as a rule, be allowed between the date of closing an account and its transmission, otherwise room is left for adjustments, which give opportunities for the concealment of errors, or of what may be worse than errors.

REVENUE & RECEIPTS.

No arrears allowed in Land Revenue.

With regard to Land Revenue, however, there is not much fear of loss, as the total sum to be collected is known, and no arrears are allowed to exist, for, should the holder omit to pay, the land is sold by Government, and the amount due retained out of the proceeds.

Revenue brought to account.

87. In this manner the Land and other Revenue reaches the Public Treasury, and is duly accounted for to the Deputy Auditor who being furnished with the Assessment Rolls can completely check the Receipts. If the suggestions made with regard to the Transfer of the Revenue Accounts to the Revenue Board are adopted, it will only be necessary for the Deputy Auditor and Accountant General to report to the Board the amount of Receipts and Payments.

Revenue carried to Deposit.

88. There are cases, however, where certain receipts on account of Land Revenue are first carried either to a personal account or to the deposit account, and it is to be feared that in some cases these receipts remain indefinitely under the head of Deposits. All receipts on account of Revenue, except where the amount is under legal dispute, should at once be credited to the proper Head of Service.

Forest Revenue.

Revenue audited by Deputy Auditor and Accountant General.

Expenditure by Officers of the Public Works Department.

89. Forest Revenues are under the local direction of Conservators of Forests, whilst the Supreme Government is advised in these matters by the Director of Forests at Calcutta. The Revenue is paid into the several Treasuries, and the accounts of these are submitted to the several Deputy Auditors and Accountants General, but the expenditure is of a peculiar nature, and it has been considered desirable to submit it, in the first instance, to the audit of the Public Works Department, whose Officers are best acquainted with the nature of the charges incurred in conducting this service. Dr. Brandis, the Director General, has been giving his attention to the accounts of this Department, and we have at present no recommendation to make with regard to them.

Sayer Revenue.

90. This branch of Revenue formed a portion of Sayer Revenue, of which the remaining items are thrown under Land Revenue, Miscellaneous.

Abkaree Revenue.

Deputy Auditor unable efficiently to check this class of Revenue.

91. Abkaree Revenue consists principally of excise duty on Spirits and on Gunjah, Licence fees, and the produce of the retail sale of Opium, but over the collection of the first three heads of Revenue, the Deputy Auditor and Accountant General has but little means of check. All he can do is to see that the amounts paid into the Treasuries are properly brought to account. The administration of these, as well as of Land

REVENUE & RECEIPTS.

Revenue, is with the Board of Revenue, and here again would an efficient control be more easily exercised were the accounts more closely attached to the Establishment.

Returns furnished to the Board of Revenue.

92. A quarterly Return of the Revenue of Spirits is furnished to the Board, and the amount received is compared against that of the preceding year; and should a falling off appear, enquiries are instituted as to the cause. So long as private distilling is generally allowed, there must always be in India great danger of collusion between the badly paid Excise Officer and a private Distiller, whose profits may be largely increased by an evasion of the duty. It has now been decided to stop private distilling on a small scale, and the Government Stills will be let to distillers, who will pay duty on the number of gallons passed into consumption. Each Distillery is in charge of an Excise Officer, and a Darogah keeps an account of the quantity manufactured. Two Surveyors are attached to the Calcutta District, who visit the Distilleries at uncertain times, but as all the Sub-Officers receive very small salaries, there is some risk of fraud, and in the villages there seems no doubt that illicit distilling is carried on to some extent. There are also licence fees for the sale of Spirits, &c., which are more easily checked by the Collectors of the Districts. The Distillery Tehsildars receive about Rs. 200 per month, and some of them collect as much as two lakhs per annum.

Collection of Duty on Spirits, &c.

Illicit distilling carried on to some extent.

Abkaree Opium.

93. The Abkaree Department is supplied with Opium for local consumption by the Opium Department, and the one Government Department sells it to the other at, what is considered, the cost price of Rs. 7¼ per seer. The value of such Opium is credited as Opium Revenue in the year in which it is supplied, and the Head of Abkaree Revenue is debited with the amount; when sold, the entire proceeds of the Opium is credited to Abkaree Revenue, so that the Supply value appears in the public Accounts twice as Revenue and once as a charge. When Opium is supplied by Bengal to another province, the cost price is treated as an "adjusted receipt from other Governments." In this way the cost price of unsold Opium is credited to Revenue, although the money for it has not yet been received.

Supply value shown twice as Revenue.

Value of supplies to other Governments adjusted before sale.

Proceeds should be brought to account as Opium Revenue when sold.

94. It would be more simple and avoid these adjustments between Departments and between Governments, if the intermediate charge were abolished, and the whole proceeds of the sale of Abkaree Opium were brought to account, only when the money was actually received, and it should then be brought directly to account, without adjustment, as Opium Revenue.

REVENUE & RECEIPTS.

Income Tax.

Mode of assessment and collection.

95. The assessment and collection of the Income Tax in Calcutta is in the hands of a Special Commissioner and a Board, but in the Mofussil these duties are placed under the charge of the Collector. This Officer through his Deputy prepares the demand from the papers delivered in by each person liable to the tax, and each demand is entered nominally into a personal Register. These are then thrown together into totals for each village; bills are issued against each tax-payer, and also arranged under villages and recorded in the Village Register Book, after which the bills are sent to the District Officers for collection. When the money collected is paid into the Treasury, a challan or certificate is granted in triplicate, one for the Deputy Collector, one for the Abkaree Darogah, who, as a matter of economy, is employed also in the collection of Income Tax, as his voucher for the payment, and the third is used for passing it into the Collector's accounts. These triplicate receipts seem scarcely necessary. The entry in the Treasurer's Cash Account is as good a proof of receipt as his own certificate.

Triplicate receipts unnecessary.

Want of comparison between the accounts and the Books of the Treasurer.

96. There seems to be in some Treasuries a want of comparison between the nominal and the Village Register, and also between the records of the Deputy Collector and the Treasurer. The Deputy Collector does not receive the money, but only gets the certificate of the Treasurer that the money has been received, and has no certainty that money has not been received without being brought to account. The omission to send forward the challan would for a time conceal the fact that the money had been received; at all events until the Collector had completed his comparison of Receipts and Remissions against the demands which had been raised. A more systematic comparison should be made between the records of the Deputy Collector and the accounts of the Treasurer. The assessment of Income Tax having been once made cannot, under the Act, be increased on account of increased profits.

Deputy Auditor's check over receipts only partial.

97. The receipts on account of Income Tax under Schedules I. and II. cannot in any way be checked by the Deputy Auditor and Accountant General; the only portion over which an efficient audit can be exercised is that derived from salaries of public Officers, and from the interest on the Debt.

Assessment and collection of Income Tax under two rates.

98. The Act XXXII of 1860, imposing the Income Tax, directed that a duty of 3 per cent. and of 1 per cent. should be assessed on certain incomes, and that a separate account should be kept of the 1 per cent. duty, in order that it might be appropriated to local works of public improvement.

REVENUE & RECEIPTS.

Division should have been effected upon the total amount, and not on each separate sum.

It seems scarcely necessary to have assessed these duties separately; it would have been sufficient, one would have supposed, to have collected 4 per cent. on all Incomes liable to the 1 per cent. duty, and then to have appropriated one-fourth of the total sum to the purposes indicated. This simple process was, however, put aside for the more complex one of separate assessments for each rate of duty.

Separate account abolished.

In 1862, however, Act No. XVI of that year under the 15th Section repealed Sections 191 to 194, under which the separate accounts were to be kept, and granted in lieu of the 1 per cent. duty a proportionate sum of not less than 20 per cent. on the gross amount collected. It appears, however, that notwithstanding the separate accounts for the 1 per cent. having been by law abolished, this utterly useless distinction is still kept up, and upon every voucher paid, there are still two entirely separate assessments made and recorded, involving double computations, triple columns in the accounts for the two assessments, and the total of both, and a total disfigurement of the voucher which shows across the face of it the record of these computations.

Each voucher defaced by double computation being entered across the face of it.

Effects of the present system.

99. It may be as well at once to point out the results which this process, up to the present year, carried with it through the length and breadth of the land. There are, first, the arrears of the 3 per cent. duty, the present 2 per cent. and 1 per cent., and the total making 4 items. The tax is also divided under 4 Schedules and Fines, making 5 divisions of the above 4 items, in all 20 items; but then again these are divided under former years, past year, current year, and ensuing year for sums paid in advance; thus the 20 items above divided under these four years shows 80 heads under which the receipt of Income Tax may have to be recorded, either in the monthly accounts, the Journal, or the Ledger. And this is not once or at one Office, but the system pervades more or less every Account Office throughout India from the remotest Tehseldaree, through every Treasury, to the Central Offices of Account and Audit month after month. It would be difficult to calculate the time spent upon these useless minutiæ. In the Books one Head would be sufficient, any other divisions which may be thought necessary should be treated as statements for statistical purposes and should be excluded from the accounts.

Eighty heads under which Income Tax may be recorded.

System pervades every Account Office throughout India.

Customs.

100. In the collection of Customs Revenue, the process of reporting the ship, of preparing the manifest, and passing the entries, is much the same as that followed in England. The value of goods is entered by the Merchant upon a bill of entry, which, unless fraud is apparent, he is allowed to correct,

Mode of collection of Duty

if necessary, on payment of a fee varying from 1 to 10 Rupees. The bill after the landing of the goods is checked as to the valuation of the articles by the Appraiser, who sends it to the Deputy Collector, who certifies upon it the rate of Duty, which is afterwards calculated; the duty is received and a pass for the goods is issued. The exports are conducted in a similar manner, and goods subject to drawback (7ths of the duty paid) are passed precisely as export goods, but the money is not paid to the Exporter until the ship has sailed.

Appraisers.

101. It is questionable whether such full reliance should be placed upon the Appraisers, whose duty it is to check and certify to the correct valuation of the goods. There is one Head Appraiser, who is in receipt of a salary of Rs. 700 per month, and seven others with various salaries, the lowest of which is not more than Rs. 200. Upon these Officers rests a large responsibility. Collusion between any one of them and the importer might lead to large frauds by under-valuation of goods. We would suggest that no valuation should be passed by an Appraiser without the countersignature of the head Appraiser. It may also be considered whether the Collector might not occasionally personally inspect the clearance of a vessel and compare the value of the goods passed with the Valuation Statement after it shall have been approved by the Appraiser. The amount included in the account rendered by the Collector of Customs for Pilotage, is not subject to any defined audit by the Deputy Auditor and Accountant General. There appears to be a ready check at hand, which is never used, viz., a comparison with the statement of claims preferred by Pilots for Pilotage, which shows the amount due by the several vessels brought up the river. A Marine Register is kept by the Deputy Auditor and Accountant General, showing the amount due by each vessel, but this is not used for checking the Customs Accounts. There are also Returns in the Master Attendant's Office which might be found useful for the purpose of comparison with those of the Collector.

Responsibility of Appraisers.

Opening to fraud by collusion.

Pilotage.

Outports should be subordinate to Collector at Calcutta.

102. The Out-port of Chittagong is directly under the control of the Revenue Board; in matters relating to collection of Customs Revenue, out-ports would probably be more efficiently checked if placed in subordination to the Collector of Customs, Calcutta.

Revenue carried to Deposit Account.

Receipts should at once be carried to Revenue.

103. Payments on account of Revenue on unsettled accounts are retained as Deposits until the accounts are adjusted. No money received on account of Revenue should be retained on a suspense account; the amount should be paid in as

REVENUE & RECEIPTS.

Refunds should be charged against Revenue.

Revenue, and when the account is settled, the difference would either be subsequently paid into the Treasury, or if the payment was in excess of what was payable, the over-issue would be returned and be deducted from Revenue as a refund.

Accounts should be in English in place of Bengali.

104. The Cashier appoints his own Clerks and keeps his accounts in Bengali and in English, and other books are kept in Bengali, and have to be translated into English before they can be used by the Accountant. In place of having Books prepared in one language and translated into another, it would be desirable to have the records originally made in English. There can be but little difficulty in Calcutta in securing Clerks who can write in English, and the double process cannot be cheaper than a single record in English. It appears desirable that no Clerks should be appointed to the public service except through the Head Officer in charge of the Department.

Two clerks employed where one would do.

105. In the Cashier's Department, the receipt of money is in each case recorded by two separate Clerks. One takes the Notes, the other the Cash. The total has to be settled between them. It could be done with greater simplicity and ease by one Clerk.

Want of simplicity in made of proceeding.

106. Some of the proceedings require simplification. For instance in the case of rewards to informers, the certificate of the reward being due is first signed by the Collector, then passes to the Commissioners, the Civil Paymaster, the Deputy Auditor and Accountant General, then back to the Civil Paymaster, then to the Collector, and back to the Deputy Auditor and Accountant General, the money having in some cases been paid previously and placed in the Inefficient Balance. The original document gives the whole history of the case, certified by the Deputy Collector. Upon this the Collector's order might be deemed sufficient without the steps detailed above.

Duty paid each day to Bank of Bengal.

107. The amount of duty received up to 2 o'clock each day is paid to the Treasury Account of the Bank of Bengal, and a monthly Cash Account with vouchers is sent to the Deputy Auditor and Accountant General.

Salt.

Imported Salt.

108. Imported salt pays duty by weight, and is landed under the superintendence of two Preventive Officers and in the presence of the Agent of the Salt Golah, who receives the salt and takes charge of it.

Manufactured Salt.

109. Manufactured salt, which has been a Government monopoly, was sold at cost price, plus duty. As the cost of

manufacture varied according to the kind of salt manufactured, it was necessary to keep a separate account for each description. The mode adopted to check the amount of sales was to place the produce of each season and of each description in separate godowns, and calling for an account of deficiencies when the godown was empty; but as some of these are not cleared out for ten years, and as the salt wastes considerably during the rains, this check cannot be a very exact one.

Check upon quantities uncertain.

110. At Cuttack money paid on demand for salt is carried to a Deposit Account, and is not transferred to Revenue until the salt is actually delivered. It should be carried direct to Revenue, and this double record be thus avoided.

Receipts carried to Deposit Account in place of to Revenue direct.

111. The Revenue Board of Bengal is assisted in the administration of the Opium Revenue by Agents at Patna and Benares.

Opium.

Opium Agents.

112. In order to encourage the cultivation of the poppy, large advances are made to cultivators, which may be looked upon as part payment for the Opium to be produced. The Agent furnishes the Deputy Auditor and Accountant General with a Statement of cash requirements for advances during the season, and funds are supplied by instalments as necessary.

Advances to cultivators.

113. A monthly consolidated Cash Account, including the cash transactions of Sub-Agents, is rendered by each Agent to the Deputy Auditor and Accountant General, and also a quarterly Store Account. It appears that at the present time the advances by Goverment for manufacturing purposes are Rs. 109 lakhs, besides Rs. 15¼ lakhs on unadjusted accounts and Rs. 55¾ lakhs of cash at the Agencies. On the other hand, there is due by Government Rs. 15,13,000 on unadjusted accounts. An effort should be made to clear off the unadjusted amounts; and no doubt the Cash Balances might be reduced by a better arrangement of the cash supplies.

Monthly Cash Account.

114. The Agents also send to the Deputy Auditor and Accountant General an annual account, showing the quantity of land under cultivation, the produce, batta, consistency of the Opium, the receipts and deliveries. This Statistical Return seems to belong to the Department of Administration rather than of Account, which is quite unable to pay due attention to these professional details. The same observation applies to the Profit and Loss Account of each Agency, which is now prepared by the Deputy Auditor and Accountant General.

Statistical Return.

REVENUE & RECEIPTS.

Arrears in the accounts.

115. Arrears in the accounts are to be found in this branch of the Revenue, as well as in the others, for instance, the Benares Statement of transactions for 1860-61 was not signed by the Agent until 31st December 1862, a period of 20 months after the close of the year to which it applied.

Deposits.

116. In the case of the Benares Opium Agent, it is stated that the return of deposits received and repaid is not examined. As the amount of unclaimed deposits is frequently large, and has periodically to be paid to Revenue, it would be more satisfactory if the account furnished by each Agent were to be subjected to a periodical investigation.

Opium sales.

117. The Opium sales are held at Calcutta, and the proceeds are paid to the Government Treasury at the Bank at Bengal. In the Bombay Presidency the Revenue which is levied at Indore and Ahmedabad is collected by the imposition of a Duty.

Stamps

Supply of Stamps to the Public.

118. The Superintendent of Stamps at Calcutta has charge of the stamps in use in Bengal and other parts of India, not included under Madras or Bombay; there are three modes adopted in supplying stamps for the use of the public:—

Adhesive Stamps.

1st.—Adhesive stamps are prepared in England and transmitted in a complete state to India.

Impressed Stamps on water-marked paper.

2nd.—Impressed stamps on water-marked paper are stamped at Calcutta, but the paper is sent from England upon Invoices.

Stamps impressed on legal documents, &c.

3rd.—Legal documents and Bankers' Cheques, Mercantile Forms, &c., are stamped at the Presidency on the documents supplied by the applicants.

Adhesive Stamps easily checked.

119. With the first, the check is easy and simple. The Invoices give the exact number and value, and the difference between those received into stock and the amount received for those sold must show the balance in the hands of the Superintendent and the distributors. The place of manufacture being distant, it is not likely that a fraudulent supply could be obtained.

Water-marked paper not fixed as to number of sheets.

120. With the second, impressed Stamps, there is somewhat less security, for the Invoice transmitting the paper only gives the number of reams shipped; but as the reams do not all contain exactly the same number of sheets, there is the danger that any surplus number of sheets may be abstracted by the Clerk whose duty it is to count them. Having thus the water-marked paper in his possession, he would still have to get it surreptitiously stamped before he could complete the

fraud. The paper is in bulk placed in charge of the Stationery Office, and is supplied to the Stamp Office as required, but this is no great check, as both Departments are under the same Chief.

The stamping of documents most open to fraud.

121. The third is the description of Stamp requiring the greatest vigilance. The applicant attends at the Office of the Collector of Calcutta, and hands in, with the documents, a statement of the stamps he requires to be impressed. The Collector receives the documents and the value of the stamps, giving in return a certificate, which enables the holder to obtain from the Superintendent the documents, when stamped.

Money received by Collector.

Stamped documents given out by Superintendent of Stamps.

122. These in the mean time are sent from the Collector's Office to the Stamp Office; they are there stamped and delivered to the holder of the certificate. So far there is a fair amount of security; the money is received by one Officer, the certificate is granted by a second, and the stamped documents are delivered by a third, so by checking the one against the other, there can be no improper issue of stamps without the collusion of two or three persons.

Security of check.

Danger of fraud in Stamp Office.

123. The danger lies in the Stamp Office itself, where we found that the dies of all amounts were left in the charge of the Engineer himself, who also superintended the working of the stamping machinery. There is every reason to suppose that the present Engineer is a trustworthy Officer, but this may not always be the case, and there would be, to a dishonest man, a strong temptation to use the dies which remain in his charge after Office hours in stamping paper surreptitiously introduced into the stamping room. The dies should be in charge of an Officer entirely independent of the Engineer's Department; those that are required should be delivered out when the men are ready to commence work, and should be returned when work ceases. The stamping room should then be locked, and the key should be retained by the Engineer or by some Officer independent of the one who has charge of the dies. There are four Tell-Tale Presses, but three of these do not work correctly, and the index is taken by the Engineer, but is entirely disregarded. There is at present the further check of a counterstamp which is impressed at the Financial Department, but the additional security gained by this process is not much, and scarcely compensates for the extra trouble and delay, and it is proposed to substitute for it a more effective check on the quantities of paper issued for stamping.

Dies should be in charge of Officer unconnected with Stamping room.

Check by Tell-Tale Presses imperfect.

Counterstamp.

Store-keeper.

124. The Store-keeper has charge of the stamps, and the stock is checked twice a year.

REVENUE & RECEIPTS.

Supply to distributors.

Inspection of stocks.

125. The supply of stamps to the Calcutta Collector, to distributors, and to Mofussil Treasuries, is a matter of simple account, but the Superintendent complained of the great delay he experienced in obtaining receipts for stamps forwarded to the Central Provinces, Burmah, and the Straits. It is the duty of the Collectors occasionally to visit their sub-stations, and take these opportunities to check the stock of stamps in hand, as shown by the Sub-Treasury Accounts, and the stock in the hands of the Collectors themselves is also examined by the District Commissioners while on their annual tours of inspection, but frauds have occasionally arisen owing to Collectors failing to compare their store account of stamps with the transactions shown in their general accounts.

Stamps signed by vendors.

126. Each vendor of stamps must write his name and the date on such as he sells, a precaution which with regard to stamps used for Deeds, is said to be useful in preventing forgeries, as the date and name on the stamp show when and where the stamp has been procured.

Accounts rendered.

127. The Collector transmits to the Deputy Auditor and Accountant General an account of Receipts and Issues on account of Stamps, and to the Superintendent a numerical list to guide him as to future requirements. The Superintendent also furnishes the Deputy Auditor and Accountant General with a monthly account of issues of stamps to enable him to check the receipts shown in the Collector's accounts.

Return showing stamps supplied to other Provinces.

128. As Calcutta supplies stamps to a large part of India, a Statement was formerly sent through the Bengal Account Office to the Deputy Auditors and Accountants General of other Provinces, to enable them to check the receipts of stamps shown in the Collector's Accounts. This Return, when the North-Western Provinces and Punjab were separated from Bengal, was discontinued, and a return from the Superintendent of Stamps was substituted. The control of the Deputy Auditor and Accountant General over these Accounts has been somewhat weakened by this arrangement.

Custody of stamps.

129. The Calcutta Collector keeps a large stock of stamps on hand under two keys, one of which is held by himself, the other by the Treasurer, and his annual sales amount to nearly 20 lakhs per annum. The Collector complains that the present Rule under which he sells to the public stamps in sums as low as five Rupees, adds largely to the number of Indents made upon him each day, and he suggests that the limit should be raised to Rs. 50, and that smaller amounts

should be obtained from licensed vendors. At the close of each day, he receives from the Deputy Collector the amount of Calcutta Land Revenue collected during the day, and pays in the balance in his hands to the Bank of Bengal on the following morning.

Balance paid to Bank of Bengal.

130. The plan adopted at the Custom House of paying the balance in each day at 2 o'clock might with advantage be followed here, as the bulk of the receipts come in before that hour, and the amount remaining in Office during the night would thus be but small.

Should be paid in daily at 2 o'clock.

131. The money is transmitted to the Bank of Bengal, with a challan giving the particulars of the coins sent, &c., and the Bank gives receipts in duplicate, one of which is retained in the Office, and the other is forwarded, with the accounts, through the hands of the Accountant General for the Government of India to the Deputy Auditor and Accountant General. A fraud to a considerable amount was effected in this Office by the use, on several occasions, of old challans and Bank receipts, which were substituted for those issued by the Collector for the day. The dates of the old ones were skilfully altered to conceal the amount abstracted. This fraud, repeated each month, was effected on 28 separate occasions, and escaped detection for several months.

Mode of payment to Bank of Bengal.

Frauds effected.

132. At the time of our investigation, there was no record of the transaction on the Books of the Collector, although the sum of Rs. 28,000 stood to debit of that Officer in the Books of the Accountant General.

Collector's Books not corrected.

133. No checks will be effective where there is carelessness on one side and arrear of audit on the other. Loose slips of paper are a very unsafe means of checking payments into a Bank. A Bank Pass Book should be used, which should be sent with the cash to the Bank, where the amount would each day be entered in the Book. There would then be no danger of the Receipt of one day being substituted for that of another, and the Pass Book showing a running total from the beginning to the close of the month, would check, by comparison with the Collector's Cash Book, not only the daily Remittances, but also the total Remittances from the commencement of the month.

Bank receipts.

134. The frauds in this Department have not been limited to the embezzlement of Cash, but have extended to the abstraction of stamps from stock, and falsified Store

Abstraction of Stamps.

REVENUE & RECEIPTS.

Returns have been sent to the Deputy Auditor and Accountant General to cover these frauds.

Stock of stamps.

135. The total stock of stamps on hand issueable from Calcutta is valued at about 1½ crores of Rupees. This includes a vast stock of stamped Envelopes and Note-paper for postage purposes. Of ½-anna Envelopes there were, on 31st July last, 13,08,480, equal to an average annual consumption of 6½ years; of ½-anna Note-paper, 32,93,280, against an annual consumption of 2 lakhs a year; and of 1-anna Envelopes, 22,23,840, against an average annual consumption of 55,584 only. Of the latter the stock is equal to forty years' consumption, and long before they can be sold, the paper will be unfit for use. The issue of these should be stimulated by an allowance of extra commission or by other means.

Mint.

136. The revenue derived from the Mint consists of—

Mint Revenue.

1st.—A charge of 1 per cent. for coining Gold Bullion and of 2 per cent. for coining Silver Bullion.

2nd.—A considerable profit on the copper coinage, arising from the intrinsic value of the coins being much less than the nominal value at which they are issued to the public. This profit varies according to the cost of the raw material from which the tokens are struck. The last account made up showed a profit of 141 per cent., whilst in 1858-59, owing to the high price of metal, the profit was only 78 per cent. In England the profit on the bronze coinage is equal to about 300 per cent.

Losses to be paid out of these profits.

137. Besides the cost of the Mint Establishment, there has to be set off against this profit the loss in coining of Gold about ⅛ per cent., and of Silver about ¼ per cent., and a discount amounting to over Rs. 20,000 on the issue of the copper currency in the Mofussil, 66 pice being issued for the value of 64.

Loss of interest on Bullion deposited for coinage.

138. There is also a loss occasionally of interest to Government, as well as a drain on the cash balances in having to pay for Bullion deposited at the Mint as soon as it has been assayed and its value ascertained, whereas a long period may elapse before the Mint in times of pressure is able to convert the Bullion into coin, and thus replace the sum advanced to the Merchant. As it is a convenience to Merchants to have their Bullion coined, they might fairly be called upon to wait for the money until the operation of coining can be completed. In the mean time they would have the certifi-

Merchants should not be paid until the Bullion has been coined.

cate of deposit, which would form a perfect security for advances from Bankers, &c., if such were required by the holder.

Mode of payment.

139. A certificate payable at sight is granted, as soon as the assay of the metal has been completed, by the Assay-master with the countersignature of a Clerk, and an advice schedule of these certificates is sent by the Mint Master to the Bank, and a duplicate to the Accountant General.

Computations made decimally, whilst accounts show weight in tolas and annas.

140. The computations regarding Bullion are made decimally, but they are converted into tolas and annas for the accounts. It would be more simple to carry the decimal system of weights through the accounts also. The Mint Abstract of Receipts and Payments, in which a whole column is frequently given to a single item, might usefully be condensed.

Account at the Bank of Bengal.

141. The Master of the Mint has an account at the Bank, and from this he transfers the Revenue Receipts to the Government account. The stock of Bullion does not appear to have been verified against the Balance as shown by the Books. This is an important check which should be applied at once, and be repeated at regular intervals.

Currency Department.

142. The Mint Master is also Currency Commissioner, and as such holds the deposits of coin paid in exchange for notes. The receipts from this source consist in the investment of a certain portion of the coin deposited in Government Securities, on which the Interest forms part of the Imperial Revenue. The Commissioner keeps a register of the stock of paper for notes, and the Invoices are sent direct to him, but the Auditor General has but an imperfect knowledge of the quantity in hand or manufactured. It would be well if a copy of the Invoice were transmitted to that Officer from England, so that there would be a check in the Financial Department as to the quantity of notes manufactured, and that there should be a periodical investigation by an independent Officer of the stock of blank notes as shown by the Note Register.

Portion of deposits invested at interest.

Stock of Currency Note Forms.

Copy of Invoice should be sent to Accountant General.

Post Office.

143. The Post Office Revenue is collected partly in stamps which are easy of check, and partly in money for postages unpaid or short paid. The former would be facilitated if stamps were issued to suit the English and French rates of postage so as to save the necessity of affixing three or four stamps to each letter.

Receipts by Post Masters.

144. Each Post Master includes the accounts of his Sub-Postmasters in his own, but these only show the Net

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Receipts, and an explanatory memorandum shows the Gross and Refunds. These should be shown on the account itself. One anna per Rupee commission, costing the large sum of Rs. 90,000 per annum, is allowed to Postmasters on condition that the stock of Stamps they hold shall be paid for out of their private cash. Fixed advances for contingencies are allowed and are treated as a portion of the balance which is the correct mode of showing them, as they are held in cash.

Two accounts unnecessary.

145. A second account is furnished, giving the total Receipts and Payments under heads, with a memorandum of unadjusted charges; these two accounts might be thrown into one. The Receipts are paid into the several Treasuries, and no payments are made out of Revenue. Charges are paid without pre-audit, but after payment the vouchers are examined at the Office of the Postmaster General, enfaced and entered for transmission, with the monthly accounts, to the Auditor General, the Receipts being checked by the Treasury accounts, and the Payments by the vouchers.

Payments made without pre-audit.

Accounts passed within six weeks after close of each month.

146. Inspectors visit the stations periodically, and inspect the books, the accounts are passed within six weeks of the expiration of the month, and at the time of our visit in April every thing was finally adjusted up to July 1862. The books of account are not very complete, but the registers are well and carefully kept.

Telegraph Department.

147. The receipts from the Telegraph Department may easily be checked by a comparison of messages sent against messages received, and this mode of check has been recommended in a report lately issued upon this subject. The gross proceeds are paid in as Revenue. The net receipts from the Post Office and Telegraph might be considerably increased were the two Departments amalgamated; the duties are of a cognate nature, and a very slight modification of the separate Superintending Establishments would make them available for both Departments, particularly as regards the Directors, Superintendents of Circles, and Inspectors. The Offices of the two Departments could be brought together in the same Building, and one set of accounts would be sufficient; the accommodation to the public would be increased, and the expense to the Government would be diminished. The experiment of working an amalgamated Post Office and Telegraph Department is now being tried in France, and we would suggest that enquiries should be at once made with the view of ascertaining the result.

Amalgamation of the Telegraph Department with the Post Office.

REVENUE & RECEIPTS.

148. Tributes and Contributions are chiefly for fixed sums, and there is no difficulty in exercising a proper control over the due receipt of these.

Tributes and Contributions.

149. Miscellaneous Receipts must chiefly depend upon the vigilance of the Departments concerned, but in the case of Fees payable for Deposits, for Records, for Searches, and especially for proceedings in the Legal Courts and Police Offices, it is advisable that the payment of Fees should be effected to the greatest extent possible by means of Stamps. It would be easy to lay down the rule that all applications regarding any matter, subject to the payment of a Fee, should be made on a letter or form with a Stamp, of the value of the Fee payable, affixed to it, either adhesive or impressed. An objection has been raised against this plan, that sometimes the application is refused, and that in that case the Fee should not have been paid. But this, if it be necessary to return the Fee, which seems to be doubtful, could be easily remedied by cancelling the stamp and repaying the applicant its value. By the adoption of this plan, the receipt of Fees would be simplified, and Officers with small salaries to whom these fees are now paid in cash would be removed from the temptation which must exist to appropriate a portion of these receipts, the amount of which it is almost impossible to check with accuracy.

Miscellaneous Receipts.

Fees should be collected by stamps.

Objections to this plan might be overcome.

Would remove temptation to fraud.

150. Large sums are received on account of Interest from investments and from shares in the Presidency Banks. The securities purchased by the Currency Commissioners yield a considerable amount. These securities must, of course, be held available for sale in case of unexpected pressure on the Government for specie in exchange for notes, but there are other Government Securities held at interest which it would be desirable to cancel as soon as possible, for there is, firstly, the risk of loss of the securities by fraud; and, secondly, the trouble of calculating, and recording the Interest which, however, is not drawn, but is taken in reduction of the total charge. Of this kind are the securities held on account of the moneys received from the sale of Waste Lands, of which a large amount is in hand. The Revenue derived from these lands and the interest of their purchase money equally go to Revenue; but in the same way as the land itself was part of the capital of the country, so the reduction of the capital of the debt by the value of these lands would be an equivalent, and by the cancellation, there would arise a considerable saving of labor. The same step might with advantage

Interest.

Interest upon securities purchased by Currency Commissioners.

Securities from sale of waste lands.

Securities purchased out of surplus balances.

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be taken with regard to the securities purchased with moneys arising from surplus balances and from other sources.

Receipts from Military Department and Public Works.

151. The other Heads of Receipts are derived from sources which are under the administration of the most important Departments of State, the Military Department and the Public Works Department, including Railways. The receipts of these Departments do not fall under the control of the Civil Authorities. The Financial Department will merely be furnished with monthly statements for record in the general books, and the amount of Receipts will be transferred to Revenue either monthly or annually.

Revenue and Receipts paid into Treasuries.

152. Having thus traced the Revenue and Receipts from the various sources whence they are derived, into the public Treasuries, and having made a few passing observations upon some few modifications, by the adoption of which the present system would be simplified and made more useful as a check upon the receipt of Revenue, we will proceed to a consideration of the expenditure.

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Expenditure subject to pre-audit.

153. The Expenditure on account of the Civil Services of the Government is conducted, with some few exceptions, under the system of pre-audit.

Estimates form the basis of expenditure.

154. The Budget Estimates having been thoroughly revised, and the charges reduced to their lowest limits by being passed after their preparation by the several Departments, through the searching ordeals of the Deputy Auditor and Accountant General, of the local Government, and of the Supreme Government, and being confined to sanctioned charges, become the basis for regulating the expenditure of each Department.

Chiefs of Departments confined within fixed limits as regards expenditure.

155. Each Officer in charge of a Department being thus confined, as regards the several items of expenditure, within strict and narrow bounds, and having before him the knowledge that any deviation from the Grants would immediately be detected upon post-audit by the Auditor, it might be supposed that an Officer in this high position would be trusted with the expenditure of sums for sanctioned charges within the prescribed limits, subject to a post-audit, which would bring him under immediate responsibility for any unauthorized excess of expenditure, or for any inaccurate appropriation.

Departments not trusted with limited control over their expenditure.

156. But from the highest Officer of the State to the lowest, this trust is not placed in them. A claim which has received the special sanction of the Supreme Government, that

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has been made the subject of a Budget grant, that has been scrutinized and passed by the Department which can alone have a real knowledge of its correctness, is, from one end of the Empire to the other, perfectly inadmissible in account until it has received the signature of the Civil Paymaster, or his Assistant, and has been enfaced by a large red stamp by which the contents of the document are frequently in a great measure obliterated.

All expenditure must receive sanction of Civil Paymaster.

157. In salaries and fixed charges, the use of this pre-audit seems most questionable, for instance, take Ganjam in the Madras Presidency, a Collectorate distant 600 miles from Head Quarters. The Collector knows well what his own salary is, and he has Clerks, say at Rs. 30, at Rs. 60, and Rs. 120 per month. These salaries have been sanctioned by Government, included in the Budget, and paid at those rates month after month, still the Collector is not allowed to pay these fixed salaries at the expiration of each month.

Pre-audit of salaries and fixed charges inconvenient.

158. It is objected that the Collector may make a miscomputation in the case of broken periods; but the calculation of salary for a certain number of days at 1, 2, or 3 Rupees a day would be a difficulty which a short amount of training would overcome. It is further urged that in cases of Leave or Absences, the Rules and Regulations are so complicated that the Officer in charge of the Treasury might find difficulty in interpreting them. These Rules should be simplified, but in cases of doubt or difficulty, a reference can be made to Head Quarters.

Difficulties of computations.

159. The Collector of Ganjam must prepare a bill for the Establishment, send it 600 miles to Madras, and wait the convenience of the Civil Paymaster, who at that moment is busy with similar documents, to stamp and sign the document and return it, and of the Post Office to deliver it. Upon this the Collector can pay the Clerks the sums due to them, the amount of which he knew perfectly well all along, the original claim having been prepared by him. Possibly the Civil Paymaster may have discovered some clerical error in the salary bill, and may determine that the salary bill before it is passed shall take a fresh journey of 600 miles and back again.

Present system of pre-audit.

160. In a recent case, owing to some trifling question raised by a Civil Paymaster, about some charge in the salary bill concerning Chuprassis or Guards, the whole of the Clerks of the Revenue Department of a district were kept waiting till July for their May salaries, and an appeal had to be made on the subject to the local Government before they were paid.

Instance of delay in payment of salaries.

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In the mean time the Clerks kept out of the salaries to which they were fairly entitled may be driven to borrow where they can at high rates of interest, and place themselves within the grasp of Native money-lenders, to the loss of the independence and honesty of themselves and to the detriment of the Service. No doubt, in this instance a larger experience or maturer judgment would have found the means of overcoming the technical difficulty that stood in the way. It is only quoted as an evidence of one of the inconveniences which may arise under this system.

Salaries occasionally advanced before pre-audit.

This irregularity consequent on system of pre-audit.

Contingent charges paid before pre-audit.

But excluded from the column of adjusted charges.

161. Cases happen when there has been a long delay waiting pre-audit, that the salaries are paid and carried to the Inefficient Balance, or treated as Advances until the arrival of the pre-audited bill. This would of course be an irregularity, but it is one that not unnaturally arises under the system, and leads to confusion in the accounts. Contingent charges are generally of necessity paid before Audit; but these, although within the limits granted, are not permitted to be entered in the account as final charges, but are entered in the unadjusted column, or included as Inefficient Balance. When they have been passed by the Civil Paymaster, a "list of unadjusted charges adjusted this month" is prepared, showing also the balance remaining unadjusted. Those payments that have been temporarily placed in the Inefficient Balance when passed by the Civil Paymaster are not transferred to the column for adjusted charges, but are separately abstracted for the Journals. There are instances where petty contingencies have been kept for months in the Inefficient Balance before they were brought to charge, and many still remain there.

Advantages claimed for pre-audit are of doubtful validity.

Officers relieved from responsibility.

162. The advantages claimed for the pre-audit system seem to be theoretical rather than practical. The chief one seems to be that it enables Heads of Departments and Collectors to take matters easily, and it was not surprising that there appeared to be a general feeling in favor of this comfortable arrangement. The above-named Officers being relieved from all responsibility by the pre-audit of the Civil Paymaster have only to insert in the Monthly Bills, charges, whether correct or of doubtful character, which they would like to see passed, and then take the chance of the Civil Paymaster retrenching them or not. If a doubtful charge escape the eye of that Officer, it is passed through the accounts. If he retrench it, they are none the worse-off, for the payment has not actually been made, and they run no risk.

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Responsibility should be thrown on departmental Officer.

163. On the other hand, if the responsibility and the risk is thrown on the departmental Officer, he will take good care that no improper charge appears in the accounts, for he knows that by passing what has not been sanctioned, or what is not borne out by the prescribed rules and regulations, he will be sure, on audit of the Accounts, to bring upon himself discredit, and possibly pecuniary loss. It may be said that these Officers are men who would not be swayed by the feelings referred to in the previous paragraph, and no doubt, with regard to the greater number, this would be true; but in so large a body of public Servants, there may be found some who are lax and careless, and it is chiefly to guard against the errors and neglect of this minority, that strict rules are necessary.

Delay caused in the preparation of accounts.

164. Of all the many objections to the pre-audit system, perhaps the chief is the delay it causes in the preparation of the Accounts. This inconvenience has been pointed out by several financial Officers both in Calcutta and in the Mofussil.

Double accounts kept.

165. At present the whole of the Accounts of the Indian Empire are kept in a two-fold form. The first consists of the actual payments, including adjusted and unadjusted. The second, which always lags a year or two behind the other, contains only such expenditure of the year as has been audited. The first is incorrect, because it contains a large number of payments which on audit may be rejected or adjusted to other heads. The second account is incorrect, because it only includes such expenditure as has been finally audited, and rejects payments amounting to very considerable sums, which for some informality have, after payment, been kept in the Inefficient Balance. There have, therefore, never been in India any accounts representing truly the real Expenditure of the country, for any one year.

Both are incorrect.

One set of accounts could combine both.

166. In a later part of this Report, it will be shown that one set of accounts could be prepared in place of these two, which would show the Revenue and Expenditure of the country with clearness and correctness, and with a rapidity that would leave nothing to be desired. There would be no arrears, no inefficient balances, no adjustments of unadjusted charges of previous months, and no delay of years in balancing the books. But the most important step towards carrying out these desirable results consists in the abolition of the pre-audit system, and without this the attempt would be hopeless.

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Anomalies of the pre-audit system.

167. To illustrate the anomalies of this system, the confusion it causes in the accounts and the erroneous impressions it leads them to convey, a few cases in point may be quoted.

Unclaimed salaries passed through Deposit Account.

168. As each salary bill is passed in one total sum by the Civil Paymaster, it becomes necessary to charge the whole amount as a payment in the cash account. It frequently happens, however, that some of the Clerks are absent, and do not receive their salaries, so in order to set the cash balance right, it becomes necessary to carry all these salaries as Receipts to the Deposit Account, and when the payment does take place, it is charged not as salary paid, but as a deposit charge; thus three fictitious entries are made in place of one real one. If one of these died before he could receive his salary, circumstances might prevent the balance being paid to his heirs. Nevertheless the charge having been pre-audited on the salary bill would have to be charged as paid, it would then be carried to the Deposit Account as a Receipt, and afterwards again taken out of Deposit and transferred to the receipt side of the general account as a saving. These cases must be of frequent occurrence.

Salaries to be paid on last day of the month.

169. Under the present Rules the salaries of each month are not payable until the following month, so that the vouchers remain some weeks in Office before they are sent up for audit. Payment should be made on the last working day of the month for which the salaries are due, so that the vouchers would accompany the Accounts of the current in place of those of the following month, and any errors or retrenchments discovered on audit would be set right with the least possible delay.

Mint wages paid partly with, partly without pre-audit.

170. In the Mint Accounts all fixed charges and the regular Pay Lists are pre-audited, but it so happens that of late about one-third of the work at the Mint has been done by working extra hours, and the extra pay is met out of the contingent fund, and disbursed previous to the Civil Paymaster's audit. It consequently follows that owing to this system, the whole of the workmen have to be paid twice each month, once from the pre-audited pay list, and again on the extra hour list without pre-audit, and it is evident that neither in the one case nor in the other can the Civil Paymaster exercise any check or control over the sums to be paid; this can only be done at the Mint. The result is that for each man there are, in place of one in each case, two calculations, two payments, two entries, two audits.

Double labor entailed.

Civil Paymaster cannot check these payments.

Pre-audited salary bills excluded from Mint Accounts.

171. The salary bills at the Mint being pre-audited by the Civil Paymaster, are erroneously not looked upon as

matters for monthly record in the Mint Books, but at the close of the year, the totals only are entered in a Statistical Statement.

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Departmental examination and post-audit sufficient.

172. It must be recollected that all these payments are carefully examined before payment by the Department concerned, and after payment by the Deputy Auditor and Accountant General. If one extra examination or audit is to be interposed between those, why not two? Indeed this may be said to be done in one or two cases. For instance at the Custom House contingent charges are audited, first, by the Collector, secondly, by the Board of Revenue, thirdly, by the Civil Paymaster, and fourthly, by the Deputy Auditor and Accountant General. It might be supposed that the Collector of Customs, a highly paid Officer, could be trusted with the disbursement of a few contingent charges of his Office, having the fear of the Deputy Auditor before him, or, at all events, the Board of Revenue itself would, one would think, be sufficient authority for passing these charges, but a charge for a piece of punkah fringe sanctioned by these high Officers is rejected, and cannot be passed until correspondence with the local Government has settled the disputed question as to whether the fringe, costing a few annas, is included in the term punkah, for which expenditure was provided in the Estimate.

Contingent charges audited in some cases four times over.

Departmental Officers should be held responsible.

Reference to Government about punkah fringe.

Delays in making refunds.

173. Some delay is incurred at the Custom House in making Refunds of Duties, it being necessary to get the bills passed for payment by the Civil Paymaster, who cannot in any way check the correctness of the Refund. These payments might be made under the responsibility of the Collector of Customs. In the case of Fines refunded, the present system is also very troublesome. The vouchers are prepared by the Treasury Collector and approved by the Commissioner, they are then sent to the Civil Paymaster, who forwards them to the Agent, who returns them to the Civil Paymaster, and by him they are transmitted to the Collector, who includes the amount supported by the vouchers in his Monthly Account. In many instances, whilst the voucher is on its travels, the sum has actually been paid by the Officer in charge of the Treasury in anticipation, and the amount is held in his Inefficient Balance. Rewards to informers, even for very small amounts, are dealt with in the same manner. The responsibility of passing these payments should be thrown on the local Commissioner.

Inability of the Civil Paymaster to check contingent charges.

174. In the Opium Department, salaries are passed by the Civil Paymaster, contingencies by the Board of Revenue,

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Travelling allowances by the Agent. The contingent bill of the Benares Agent for payments in June 1863 did not receive the sanction of the Board till the November following. Police charges are certified by the Inspector General. This Officer can alone have the means of satisfying himself that the charges are properly incurred. The Civil Paymaster cannot judge of the necessity of contingent charges so well as the Officer having the control of these accounts, and the Deputy Auditor is quite as efficient an Officer of control to see that Rules and Regulations and Government Orders have been complied with. It has been stated that the Police in the North-Western Provinces have been kept out of their pay for months, and these delays have led to the practice in that province of making advances on account of salaries.

Calcutta Collector's contingencies.

175. The Calcutta Abkaree Collector is allowed to pass contingent charges up to Rs. 10 provisionally. These trifling charges are submitted to the Commissioner, whilst permanent charges go before the Revenue Board, but they must all pass to the Civil Paymaster before reaching the real post-audit.

Marine contingencies held in suspense.

176. In the Marine Department it appears that the contingent accounts for 11 months were held in suspense as Inefficient Balance till sent to and passed by the Civil Paymaster, when they were brought to account in one sum, by which means, in all probability an erroneous charge was brought against the Budget Grant of the year.

Civil Paymaster's audit open to reversal.

177. It must be borne in mind that the audit of the Civil Paymaster is by no means final upon points of authority or classification. His decision is occasionally overruled upon post-audit by the Deputy Auditor. For instance a payment on account of land for a Bungalow was passed by the Revenue Commissioner. It was rejected by the Civil Paymaster as being a Public Works charge, and susceptible of audit in that Department, but this decision was overruled by the Deputy Auditor, as, under existing rules, such Public Works charges may be passed up to Rs. 500 on the signature of the Commissioner, and in other cases there are divergencies in sums passed by the Commissioners of Revenue, by the Civil Paymaster, and by the Deputy Auditor General. Charges are frequently debitable to two or more heads, but in no case is this appropriation so made by the Civil Paymaster.

Civil Paymaster's check upon Budget grants defective.

178. The check upon the Budget grants by the Civil Paymaster is also defective, because a large number of payments out of the grants of one Government are paid in other Prov-

inces, and these payments and the adjustments consequent upon them do not come to the knowledge of the Civil Paymaster.

Causes delay.

179. The delay in these processes is considerable. It appeared that a contingent account was sent up to the Commissioner of Revenue for sanction in November. It was returned for explanations on the 1st December, sent back to the Commissioners and passed by them on the 8th December; it was transmitted to the Civil Paymaster on the 15th December, and passed by him on the 11th January; the whole bill being for about Rs. 100.

Delay in passing Burmah Police pay bills.

180. Mr. Sutherland, in his Report on the accounts of British Burmah, shows that although the Police had drawn their pay from September 1863, they had not, on 22nd January 1864, succeeded in getting their pay bills audited by the Civil Paymaster.

Loss of time and labor, and savings small.

181. It is difficult to conceive the loss of time and labor that is expended almost uselessly in passing all these charges through this troublesome process. It seems doubtful whether the saving to Government by the detection of errors which might have escaped the notice of the Department and subsequently of the Deputy Auditor, would equal one week's pay of the Civil Paymaster's Establishment, and in the mean time arrears and confusion are introduced into the accounts.

Opinion of Commissioners to enquire into the Punjab Civil Pay Office.

182. In a Report* dated the 14th May 1864, three Civil Officers who, by their training in the present system, would certainly not be prejudiced against it, give as their opinion that "with regard to efficiency of examination, the Civil Paymaster is not in a position to "satisfy himself as to the propriety of each item of charge, "and must necessarily be so far dependent on the certificate of the countersigning Officer. The Civil Paymaster "can enforce all rules and disallow charges which, under "existing rules, are unauthorised, but he cannot test the "correctness of rates charged in distant districts for labor "for hire, or for articles purchased, neither can he satisfy "himself as to the necessity for all the charges which he is "called upon to audit." They also give it as their opinion that payments are better checked by the Deputy Auditor and Accountant General than by the Civil Paymaster.

Double audit unnecessary.

183. Under the present system, almost all that the Civil Paymaster has done is done over again by the Deputy Auditor and Accountant General, who is not guided by the deci-

* Report on the Office of the Civil Paymaster in Punjab, dated 14th May 1864, and signed by Messrs. McLeod, Probyn, and Clark.

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sions of the Civil Paymaster, and the result in the course of the year is the detection of errors of classification or of computation seldom amounting to more than a few rupees. A large amount of labor and money is wasted upon this double audit. One is sufficient, and of the two, it is evident that the post-audit is the important one to maintain. By the abolition of the Civil Paymaster's audit, a small sum might be lost here and there, but the saving in correspondence alone would much more than compensate for this.

Charges paid in Burmah previous to audit

Subsequently submitted for approval of Civil Paymaster.

184. In British Burmah charges are paid without pre-audit, and it does not appear that any grave difficulties arise in consequence; but still even in this case they do not escape the Civil Paymaster. The salaries are paid and charged in the accounts as unadjusted; the salary bill is then sent to the Civil Paymaster for audit, and is returned by him to Burmah. The amount is then entered in the Return of "unadjusted Charges adjusted this month," and the Bill is sent back to Calcutta for the audit of the Deputy Auditor General. How much more simple would it be, after the salaries have been paid, at once to include them as final charges in the account submitted for audit to the Deputy Auditor General. The practice in Burmah alluded to will be altered upon the establishment of the new Audit and Account Departments at Rangoon.

Objections raised to abolition of pre-audit

Objections not borne out in practice.

185. The objection raised against the abolition of pre-audit by the Civil Paymasters is, that so many errors of computation and of rates of allowances, &c., would arise; but this does not appear to be felt in Burmah, and in the Post Office expenditure, where pre-audit is also dispensed with for all salaries and fixed charges, it is asserted by the Compiler of Postal Accounts, an Officer who is very precise in his own records, that there are very few errors in the accounts rendered to him in this manner, and that these chiefly relate to Income Tax deductions, and are easily adjusted. This is the experience of a Department having 200 disbursing Officers combining about 1,000 Offices scattered over all parts of India, the Accounts of which, for the whole of India, are received in Calcutta, and examined within a few weeks after the termination of each month.

Effects of pre-audit upon the record of expenditure.

186. Having shown the labor, the delays, the complications introduced by the system of pre-audit, it may now be useful to trace its effects upon the record of Expenditure as shown in the Accounts.

Pre-audit cannot be the absolute rule

187. As it is impossible to carry out pre-audit in all cases, it becomes necessary to provide for a record of all unaudited

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payments, distinct from that of those which have passed through this formality. This appears to be done in two ways, firstly, by having double columns in the accounts, the one for adjusted charges, the other for unadjusted; and secondly, by having what is called an Inefficient Balance, into which advances and unauthorized charges are placed. Those payments which are found in the unadjusted column are included as expenditure in the Finance Accounts which are laid before Parliament, but are excluded from the General and Territorial Books, which only show the audited expenditure of the year.

Adjusted and unadjusted charges.

Inefficient Balance.

Finance Accounts include unadjusted charges.

General and Territorial Books include only audited charges.

188. To illustrate the extent to which the expenditure as shown in the accounts is affected by this system, it may be well to state the amount of sums which in some of the Departments is thus held in suspense.

Record of expenditure largely affected by this system.

189. In the Treasury of the 24-Pergunnahs, the Inefficient Balance at the date of our enquiry there amounted to Rs. 7,74,000, in a great measure consisting of payments in want of pre-audit formalities. This large expenditure is indefinitely excluded from final record in the Books. At Singapore the Inefficient Balance is Rs. 84,000, of which a portion consists of advances made to Executive Engineers in 1861, but not yet adjusted. In the Accounts of the Calcutta Custom House, there are 8 lakhs of unadjusted items. In the Store Accounts of the Stationery Office for 1862, out of a balance of about 3½ lakhs, nearly 1½ was inefficient. Some of these Balances have lately, however, been considerably reduced. The Inefficient Balance is a receptacle for all doubtful charges, and is a most objectionable arrangement, as it leads to carelessness in passing or adjusting charges which, though paid, may thus for months escape audit.

Inefficient Balance in accounts of 24-Pergunnahs.

Singapore.

Custom House, and Stationery Office.

190. In the whole of the Collector's Treasury Accounts, the totals of the unadjusted columns must be very large, and of the aggregate Book balances in Bengal of Rs. 7,93,72,853, including Dead Stock, no less a sum than Rs. 72,74,685, or about $\frac{1}{11}$th, consists of Inefficient Balance; but this sum is a mere trifle compared with the total amount of the unadjusted columns, which consists of Expenditure included in the Finance Accounts, but excluded, as far as it remains unadjusted, from the General and Territorial Accounts. As the latter, however, do not make their appearance till long after the Finance Accounts have been completed, and have formed the basis for Parliamentary Debates on the finances

Treasury Accounts.

Inefficient Balances nearly three-quarters of a million Sterling.

Total unadjusted charges much more considerable.

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of India, the incorrect results they show is not of so much moment. In Madras, the Inefficient Balances amount, we are told, to 44 lakhs.

Personal accounts in books do not show cash balance.

191. It will be observed that, under this plan, no personal account in the Ledgers will show the actual cash in the hands of the Accountant. The balance includes a quantity of disbursements made probably under sanction, but for some purpose called Inefficient Balance.

Transfer of unadjusted to account of adjusted charges.

192. The system of pre-audit having, as has been shown, thrown a large portion of the Expenditure into the unadjusted column of the Account, it follows that when pre-audit, as it is in these cases erroneously called, has been obtained, it becomes necessary, as has been observed, to prepare a monthly Statement of "Unadjusted Disbursements adjusted this month," and there is also a quarterly Return of sums remaining unadjusted.

Double entries add to labor and increase risk of error.

193. This re-duplication of entries adds much to the labor of the Accounts, and increases the chance of error. In the account of the Benares Opium Agent, the adjustment statement extended over six pages of folio; others may be still more voluminous; indeed, the chief portion of the Expenditure passes into the unadjusted column of the monthly Accounts Current, and as the adjustments are made on a separate Statement, and not in the account itself, the Expenditure remains in the unadjusted column, so that an annual account prepared from the 12 monthly Accounts Current would be entirely incorrect.

Mode of obtaining pre-audit.

194. The process of obtaining the preliminary step of pre-audit is; with a few exceptions that have been alluded to, very much the same throughout the Service. The Department concerned prepares the salary bill or contingent bill, and submits it to the Civil Paymaster. Tradesmen and other claimants have their accounts approved by the Department indebted, and then present them for audit to the Civil Paymaster. These claims are by him made payable at the Government Bank or at a Mofussil Treasury, and the Budget Head to which they are to be charged is entered on each voucher. The bills or claims when presented at the Bank or Treasury are paid and recorded, and a classified account of the receipts or payments that have been made, is furnished daily by the Bank and monthly by the Treasuries.

Civil Paymaster keeps record of grants and expenditure.

195. The Civil Paymaster, in order to exercise a control over the Civil expenditure, has to keep a complete record of the Grants shown in the Imperial Budgets, and of all the

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additions, reductions, and transfers affecting them. He keeps Registers showing the authorized Establishments of the public Departments and Collectorates, with deductions for Funds, of Pensions, Allowances, Contingencies, Miscellaneous; and in short a full record of all Expenditure sanctioned by Government. In order to carry out his duties, he has an Establishment of 66 clerks and 18 servants, costing, including his own salary and contingencies, an annual sum of Rs. 94,272. A control and check at a later and more important period is exercised by the Deputy Auditor General, who necessarily keeps a somewhat similar set of records, upon which also a large number of clerks are employed.

Civil Paymaster's Establishment.

Deputy Auditor and Accountant General keeps similar records.

196. We most strongly recommend that this double system of Audit be done away with. By this measure responsibility will be made to fall on those who should bear it, delay and arrears will be greatly reduced, accounts will be simplified, the final audit will be more prompt, and eventually a considerable reduction of expenditure will result. It has already been explained that the Budget Estimates undergo so searching a revision, that, provided the Grants are strictly adhered to, there will not be much risk of extravagance.

Double audit should cease.

197. The authorization of the sanctioned expenditure should rest upon the Officer in charge of the Department concerned, who should be held responsible for the proper keeping of departmental accounts and for the payments he sanctions as being necessary for the public Service, and not in excess of the Budget Grants. The Chief Officer is as well able to judge of the correctness and propriety of the charges of his own Department as the Civil Paymaster can be, and it need not be supposed that Civil Officers in these high positions would willingly pass improper payments, knowing well that the payments they pass will immediately be submitted to the strict scrutiny of the Deputy Auditor and Accountant General. This Officer will exercise an early Audit of the accounts, and see that the payments have been made in accordance with Government orders and rules, and that they are within the Budget Grants.

Authorization of expenditure should rest upon chief of Department.

Sanctioned payments come at once under the strict scrutiny of the Deputy Auditor General.

198. All directions for payments should be issued by the Heads of Departments, being signed by a Secretary or Under Secretary of Government, for the charges that respectively appertain to their Departments, by the Accountant General for the Government of India, or by the Deputy Auditor and Accountant General for their respective Departments, by a Member of the Board of Revenue for Revenue

Authorization of payments.

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charges, by some Official of standing attached to the Law Courts for Law charges, by the Mint Master for Mint charges, by the Postmaster General for Post Office charges, and so for all the several services of Government, and they should be signed as duly examined, and recorded by the Officer charged with keeping the Accounts of the Department. Miscellaneous payments which cannot well be classed under any of the larger public Departments, should be authorized by the Financial Department.

Accountants should be appointed to Offices having numerous payments.

199. Offices having charge of payments, should, where such do not exist, have special Accountants attached to their Establishments for the purpose of keeping the accounts and issuing directions for payment. With regard to the Revenue Board, it has already been shown how necessary it is that the Department should keep its own accounts in place of leaving them to be dealt with by the Deputy Auditor and Accountant General, whose place it is to audit the departmental accounts.

The duty of paying claims upon orders could not be imposed on the Presidency Banks.

200. At the Presidency Towns, where the Government Bank acts as the public Treasury, there would be some difficulty in imposing upon those Establishments the responsibility of undertaking the payment of claims upon orders, as this duty would combine with it the necessity of seeing that the forms of certificate or declaration and receipt, applicable to each case, are in proper order.

An Officer attached to the Office of the Deputy Auditor and Accountant General should pass orders payable at the Bank.

201. It would be found more convenient to attach an Officer, either to the Financial Department, or to the Deputy Auditor and Accountant General's Office, whose duty it would be to pass all the orders payable at the Presidency Treasury. He would see that the documents are all in order, and then having signed his name to the claim as examined and correct, he would retain the document and issue a cheque upon the Bank signed as entered by an Assistant. Salaries, pensions, and permanent allowances would be paid upon Establishment Books, or permanent Orders, where the particulars would be fully recorded, and the monthly payments would be marked off in these books or Orders.

A single set of Books and Records would serve him and the Account Office.

Examiner should owe direct allegiance to the Financial Department.

202. This Officer, who might be called Examiner of Claims, would most conveniently be attached to the Account Office, because in that case one set of records would suffice for both himself and the Audit Department. The Examiner of Claims should, in order to make the check of the Deputy Auditor General more complete, be a Financial Officer owing

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direct allegiance to the Financial Department. His salary should be moderate, as his duties and responsibilities would not be considerable.

Bank Account.

Amount to be drawn upon should be limited.

203. At present there is only one general account at the Bank of Bengal, out of which claims to any amount passed by the Civil Paymaster are paid. Under present circumstances, although there is no limit to the amount which the Civil Paymaster might pass for payment out of this account, a fraudulent issue need scarcely be apprehended, but when the power of drawing upon the Bank is placed in the hands of a more subordinate Officer, such as the Examiner of Claims, it becomes important to place a limit to his control over large funds.

Drawing account should be fed daily from General Account.

204. The system in force at the Paymaster General's Office at home might usefully be followed here. There would be a drawing account at the Bank which would be fed daily, or as often as necessary, from the general account, upon Writes Off issued by the Deputy Auditor and Accountant General. Beyond these Writes Off, no payments on account of the Civil Services of the Presidency should be made, except through the Examiner, whose duty it would be simply to pass such duly authorized claims as come before him for payment. He would have no knowledge of the state of his account at the Bank, which would be entirely regulated by the Deputy Auditor and Accountant General. Payments of trifling amount, say up to Rs. 50 or 100, should be paid in Cash out of a small fixed Imprest in the hands of the Examiner to be replenished by a Cheque drawn at the close of each day for the amount of the Cash issues during the day.

Examiner would be in ignorance as to balance at his credit.

Payments would be passed to and checked by Deputy Auditor and Accountant General.

205. The vouchers as paid would, at intervals of one or two hours, be handed over to the Audit Branch with a slip of paper showing the total amount of payments of the day up to such an hour as shown by the Examiner's Register of Cheques issued and of cash paid. The amount would at once be checked and reported to the Deputy Auditor and Accountant General, who would then see by the progress of the payments whether the drawing account at the Bank was in need of a further supply of funds.

Drawing Account would be checked by the Bank Pass Book.

206. The Bank would keep a Pass Book in which the cheques would be entered day by day, and this Pass Book would on each morning be transmitted with the cheques paid to the Deputy Auditor and Accountant General, who would compare it with the amount of payments passed by the Examiner, and agree the Balance by taking into account the amount of outstanding cheques.

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Security against fraud.

207. In this manner the danger of fraud would be reduced to a minimum. The Examiner could not attempt to draw unduly upon the Bank account, as he is kept in ignorance as to the amount at his credit. The vouchers he passes leave his hands the same day for audit and account, and his drawing account is checked daily with the Bank by an independent Officer.

Registry of Orders for payment.

208. The departmental authorities for payments should be addressed to the Deputy Auditor and Accountant General, and should be registered by him before they reach the hands of the Examiner of Claims, so that after payment comparison will be made with the original entry, and it will be marked off as paid. The several Departments would be furnished with a Monthly List of sums received and Payments made on their account.

Claimants to apply to Examiner.

209. Tradesmen and others having demands would, when their claims had been passed for payment, be directed to apply to the Examiner of Claims.

Payable orders should be either special or permanent.

210. The orders for payments should be on printed forms, leaving blank spaces to be filled up with the particulars of the claim, and at the top the Budget Head and sub-head should be distinctly written or printed, and at the foot there would be the form of Receipt for the claimant to sign.

Mode of issuing orders.

All orders for special charges will be paid by the Examiner of Claims in the manner already described, but in the case of payments which recur periodically, such as Salaries, Allowances, Pensions, &c., "Permanent payable orders" would be prepared, describing the Service, and giving the name of the claimant, the gross amount payable, the deductions and the net amount payable, and such certificate, declaration, or receipt as may be required before payment is made, should also be described on the document.

Mode of paying orders.

211. These Permanent Orders would be issued in counterparts, and one copy would be delivered to the claimant, the other would be retained by the Examiner of Claims. At each periodical payment, the claimant would produce his order, the Examiner would compare it with his counterpart, see that the certificate or declaration is in order, and that the form of receipt at the foot of such certificate or declaration is duly signed.

Orders recalled for cancellation or correction.

212. The Examiner of Claims would then pay the claimant and endorse the payment on the back of each counterpart, returning to the claimant his copy. These orders would remain in force until recalled for correction or cancellation.

System answers well in England.

This mode of payment has been in use for many years in England, and has met with complete success. A

specimen of the English form is attached to the Report, and could easily be adapted to suit the requirements of the Indian Services.

Payments in the Mofussil.

213. A similar course would be adopted with regard to Mofussil Treasuries. On the Departmental order reaching the Deputy Auditor and Accountant General, he would direct a special or a permanent order, as the case might be, to be prepared and forwarded to the Officer in charge of the Treasury, who would pay upon it in the same manner as does the Examiner of Claims at the Presidency. These orders would be signed by the Examiner and be countersigned by the Deputy Auditor and Accountant General. The Treasury Officer would not be troubled about any question of adjustment or pre-audit. He would only have to look to the signature and countersignature of the order, and see that the prescribed form and receipt are correct, and would then pay and charge the amount in his account.

Treasury Officer would pay as order directs.

Contingent charges to be passed by local Officers.

214. With contingent charges, travelling allowances, and other small local payments which have to be made in the Mofussil, Commissioners of Revenue, Judges, Opium Agents, &c., would be authorized by their respective Departments at the Presidency to pass these charges for payment. The Bills passed by these Officers should also bear the signature of a second Officer, and the Treasury would be kept informed of the names of the Officers entitled to sign and countersign the orders. The Deputy Auditor and Accountant General would instruct such Treasury as to the monthly limit up to which each Officer is entitled to pass payments. It would also be very desirable that the rules regarding Leave, Absentee Allowances, and Travelling Allowances should be simplified, so that there would be less room for error in directing payment on account of these charges. It is essentially necessary that a simple code, applicable to all Departments, should be prepared and promulgated.

Rules regarding allowances, &c., to be simplified.

Stationery charged in Contingent Bills.

215. In regard to Stationery, there appears to be a great deal of unnecessary labor in "pre-auditing," as it is termed, the claims for Contingent Bills by the Superintendent of Stationery at Calcutta. These Bills principally consist of petty articles of country Stationery, and the ingredients for making paste and ink. The course now pursued with respect to the admission of these claims might be much simplified. We would suggest that the charges should

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be included in the Contingent Bill of the Department or Officer concerned, and should, on approval by the Commissioner, Judge, or other Chief of a Department, be paid by the Collector as a final charge. The Deputy Auditor and Accountant General, on receipt of the Collector's Accounts and Vouchers, would see that the charges are fair and reasonable, and that the articles and quantities are within those admitted under the Rules of the Service. If they are in excess of these, he would refer the Bill to the Superintendent of Stationery, and on receipt of the reply would transmit to the Collector such instructions as may appear to him to be required for future guidance.

216. Having thus traced the Revenue and Receipts into the Treasuries, and the Expenditure out of them, we will now consider the mode of recording these transactions.

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Sub-accounts to be simple Cash Accounts.

217. The Tehseeldarees or Sub-Treasuries are principally employed in the collection of Revenue, and it is desirable that the duty of making payments should, as far as can conveniently be managed, be restricted to the Head Treasury. The Accounts should be of the most simple kind, consisting of a cash account showing the daily receipts of Revenue under the several Heads, an unclassified consecutive list of such payments as are of necessity made at Tehseeldarees, and the daily Balance in hand. This account should be sent daily, or at short intervals, to the Head Office, where it should be incorporated with the general account.

Should be incorporated daily with accounts of head Office.

Accounts of head Treasury should be simplified.

218. The accounts of the Head Treasuries should also be much simplified. At present a classified account is transmitted monthly to the Deputy Auditor and Accountant General, in which every payment is ranged under its proper Budget head. It is prepared on a printed form, which contains every separate head which is shown in the Civil Estimates, as well as all the different heads for which adjustments may be required. This monthly account consists of 32 closely printed folio pages, and is supplemented with a number of Statements and Returns in the shape of Appendices.

Present Classified Account unnecessarily voluminous.

219. It sometimes happens that this voluminous document serves as a record for not more than 30 vouchers, the whole of which might have been conveniently shown on one moderately sized sheet of paper. Even where the vouchers are more numerous, and in some cases there are from 300 to 400, the accounts display a large amount of blank form.

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Occasionally a schedule with 30 sub-vouchers is entered as 30, and not as 1 voucher. A Burmah Treasury Account with only 104 vouchers consisted of 32 pages, and Appendices numbered for No. 1 to No. 15 for Receipts and A to Q for payments.

Causes delay and admits of improper adjustments

220. But there is a much stronger objection than this against classified Treasury Accounts. This is that its preparation cannot, on account of the classification, be commenced until after the expiration of the month, and thus causes delay in its transmission and opens the door to improper adjustments of charges, which a daily record of each transaction as it occurs would prevent.

Unclassified Cash Accounts to be introduced

221. The introduction of simple Unclassified Cash Accounts would be the best remedy for these inconveniences, and may render possible a reduction in the staff of Clerks employed in account-keeping at the Treasuries. It would still be necessary to keep Registers of the Assessment and Collection of Land Revenue, and other sources of Revenue, of Transfer Receipts, and of Supply and other Bills, of Deposits received and repaid, and of Local Funds, and some few other records, but the actual Accounts should be as simple as possible.

Some classes of Receipts would have separate Registers.

222. Revenue Receipts under the several Heads, Deposits received and paid, Transfer Receipts, Supply Bills, &c., would be recorded in separate Registers, and the daily totals of these should be entered day by day on the Debtor side of the Cash Book, and at the close of the month an abstract of the monthly totals of these should be taken from the Registers and entered at the foot. Miscellaneous Receipts would be recorded as they occur.

Payments to be entered in the order in which they are made.

223. Payments should be entered consecutively day by day, in the order in which they are made, and the classification of these would be left to the Central Account Office. The only exceptions would be payments on account of Deposits returned, of Transfer Receipts and of Supply and other Bills paid, the number of which is considerable. These might, as in the case of the Revenue Receipts, be entered in daily totals from the Registers, and the monthly totals of these might also be shown in abstract as on the Debtor side.

Accounts to be kept up day by day.

224. In this manner the Office Cash Book, and the bi-monthly List of Disbursements to be transmitted on the 10th and last day of each month to the Deputy Auditor and Accountant General could both be kept up day by day. The monthly Cash Account could thus be closed for

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Appendices Nos. 6, 7, and 8.

transmission by post immediately after the end of each month. Specimen forms of the Cash Book, of the List of Disbursements, and of the Monthly Cash Account, with its schedules will be found in the Appendix.

Remittances to other Treasuries

225. It should not be absolutely the rule that each Tehsildar should pay over to the Treasury under which he is placed the total amount of his receipts. It may be more convenient that he should remit to some other neighbouring Treasury a portion, or the whole of his available Balance. If desirable, he should be allowed to do this, obtaining a Receipt for the Remittance which would form a Voucher to his Accounts.

Sub-Treasury Accounts to be incorporated in General Account.

226. The Receipts and Payments of the Sub-Treasuries would be recorded in the general account day by day as the accounts come in, and the name of the Treasury would be inserted in the column devoted to that purpose. The Balance at the close of each month should show separately in an inner column the amount of cash at the Head Treasury and at each of the Sub-Treasuries, and the total carried out to balance the account would show the total cash Balance of the District. Transfers of cash between the Head Treasury and the Sub-Treasuries would not appear in the Cash Account.

Statement of daily Cash transactions.

Appendix No. 9.

227. In those Districts where there are Sub-Treasuries, there would also be a Statement of daily Cash Transactions in a tabulated form with a Debtor and Creditor column for the Head Office and for each subordinate Office, in which would be shown the Balances, the total daily Receipts and Payments, and such transfers of cash between the Offices of the District as may occur. This Statement would allow the Balance held at each Treasury or Sub-Treasury to be struck on any day of the month.

Schedules to accompany accounts.

228. In those cases where the daily Payments are entered in the account from Registers, it will be necessary to furnish separate Schedules in support of the amount carried to the Cash Account, which would in fact be copies of the entries in the several Registers for the month. These Schedules can also be kept up day by day. The vouchers to accompany the account would consist of the documents upon which payment had been made, such as orders for payment, with the receipt of the claimant attached, bills paid, transfer receipts paid, &c.

Revenue Registers.

229. The Revenue Registers show the amount assessed, the instalments payable, the amount paid, and the arrears outstanding.

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Detail should be dealt with by Revenue Department.

230. If a special Accountant be appointed to the Revenue Board, Returns of the Demands, Receipts, and Arrears of the several instalments would be sent to that Office, and the Deputy Auditor and Accountant General would only deal with actual Receipts, without reference to Arrears. This would greatly relieve the Accounts where they are at present kept under previous years, past year, current year, and future years, and especially under the Head of Income Tax, which under the present system may have to be recorded, as has been explained (para. 99) under a number of different items.

Registers of Transfer Receipts, Supply Bills, and Deposits

231. The Record of Transfer Receipts and Supply Bills merely requires simple Registers showing the particulars of the Issues and Payments. With Deposit Registers, there is more difficulty, as the re-payments of sums paid in are frequently made in a number of instalments.

Form of Register.

232. In some cases Registers are used which show in the first column the amount deposited and the names of the party depositing and nature of the Deposit—this is followed by twelve monthly columns for such re-payments as may take place during the year. As, however, many are repaid in single sums, so that eleven columns out of the twelve are unused, and others are repaid in two or three instalments, there is a considerable waste of space, and as these transactions are very numerous, it might easily happen that repayments might be posted on the wrong lines, and serious errors might result. A number of Deposits may also be made by the same individual, but being posted in this consecutive Register, his transactions are nowhere brought together. The plan of posting deposits into a personal Ledger seems preferable.

Precautions to be taken against fraudulent repayments.

233. The Deposit Registers require much attention on the part of the Chief Officer of the Department, for there is great opening for fraud from false claimants, and as the Clerks of the Office can easily ascertain the particulars of Deposits which remain for a long time unclaimed, there arises a great temptation to them to make an improper use of their knowledge. The rule is that both the Accountant and the Treasurer shall satisfy themselves as to the identity of the proper claimant, and besides recording the Repayment in the Register, the Treasurer notes the amount of Repayment on the original certificate which had been granted to the Depositor.

Arrears in posting and adjustments to be avoided.

234. In some cases an Annual Deposit Balance Account is prepared and agreed, as far as possible, with Depositors before being sent to the Deputy Auditor and Accountant

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General. In other cases the entry of transactions is several months in arrear, and the Registers have not been adjusted for years. This latter state of things is sure to lead to error and even to fraud, and to increased labor at a future period.

Registers kept in the Vernacular

235. The Deposit Receipt and Payment Registers are kept in the vernacular. As it is very important that these should be vigilantly watched, this arrangement is very objectionable, and orders should be given that these Registers should everywhere be kept in the English language.

Land Revenue carried to Deposit Account

236. It was the practice to carry Receipts paid in advance on account of Land Revenue to the Deposit Account in the Books to be held there until due, then to be transferred from Deposits to Revenue. This complication has been ordered to be discontinued. The Receipts of the year become the Revenue of the year, and no portion of this should be locked up in a suspense account by passing a series of useless entries through the books. These sums, though entered as Deposits in the regular books, were in the Finance Account treated as Revenue, thus producing another cause of divergence between the two.

Deposit Accounts not always examined

237. The Treasuries and most Accountants send to the Deputy Auditor and Accountant General for examination monthly Statements of Receipts, Payments, and Balances on account of Deposits, but there are some exceptions. The Opium Agents render accounts of these, but they are not submitted to examination.

Deposit Account of Small Cause Court

238. The Small Cause Court sends a monthly account of Deposits, but this account is always three months in arrears, and excludes all transactions which during this time have been settled by the Receipt and Repayment coming both within the limit of the three months. This, no doubt, greatly shortens the account to be rendered, and although the check of the post-audit may to some slight extent be weakened, the saving of labor is so great as to be worth the risk.

Check Registers closed annually

239. The Deputy Auditor and Accountant General closes his Check Registers annually, and adjusts them with the Collector's Accounts, so far as they are not in arrear.

Revenue Deposits

What are termed "Revenue deposits" are not deposits of Revenue; they are deposits received by Revenue Officers, and include receipts held in deposit for various purposes, such as Securities, Money in dispute, Rents for zemindary holdings paid by ryots under a decree of the Court for the sake of security against a second demand by the Zemindar, &c. In the latter cases the Zemindar leaves the amount in deposit

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until the next Land Revenue instalment is due, and then transfers it to the Collector as Land Revenue.

Number of Deposits encumber the Accounts.

240. The number of deposits with which the public Accounts are encumbered is very large, and a considerable amount of labor is expended in keeping up exact records of deposits, of which a large proportion are for only a few annas in amount, and are paid into Treasuries in consequence of some trifling legal dispute. In one account, that of Midnapore, the deposit receipts averaged nearly 200 per month.

Fees should be imposed on private Deposits.

241. This system of using the public Treasuries to this extent should be checked by the imposition of a scale of fees to be paid on these transactions, sufficiently high to compensate Government for the charge of keeping and checking these accounts.

Small balances carried on year after year.

242. It often happens that in making repayments, some trifling balances remain, and these are carried on year after year without the chance of their being cleared from the books. On the first page of the Deputy Auditor and Accountant General's Deposit Register, there were eighteen balances of sums under one anna, which had been continually brought forward in this manner from Register to Register. These trifling sums, if not claimed within twelve months from the date of their deposit, should be written off to Miscellaneous Receipts.

Unclaimed Deposits.

243. Besides these small balances, there are a large number of Deposits which remain unclaimed, and most probably never will be claimed. In one of the Deposit Accounts referred to, there were sums which remained unclaimed since 1847. Of these it appeared that the earliest that, during the last few years, had been reclaimed was one which had been deposited as late as December 1860, and was repaid in June 1862. No claim had been made upon those of earlier date. The practice at one time was to pay over to the Government Treasury such sums as had been in deposit unclaimed for seven years, but the Court of Directors in the year 1837 prohibited this transfer till after the expiration of twenty years.

Were retained on Books for 7 years.

Court of Directors increased term to 20 years.

Books uselessly encumbered.

244. This order appears to have been an injudicious one, for the consequence is that the Books are burdened with a number of sums which will probably never be claimed, and deposit balances are retained in the Treasuries to meet imaginary claims in place of being treated as Revenue, and used for the benefit of the State. On the 30th April 1863 the balance on the Bengal Deposit Account was Rs. 1,10,54,090.

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Unclaimed Deposits of 7 years' standing should be transferred to Revenue.

This would not prevent payment of just claims

245. The order of the Court of Directors should be rescinded, and all deposits unclaimed for seven years should be transferred to the Revenue Account under Miscellaneous Receipts. This would not prevent the payment of any claim which might be substantiated after such deposit had been paid over, for it would always be open to Government, on the case being represented to them, to order the repayment to be made out of the general balance of unclaimed deposits. Sums under one Rupee should be transferred to Revenue at the end of twelve months.

Deposits of Government Paper

246. Amongst the deposits, there is a large amount of Government Paper which has been deposited by Treasurers, Contractors, and others as security. At the Treasury at Alipore alone there were at the time of our enquiry no less than six lakhs of Government Paper in deposit. These securities are in many instances preserved in the Treasury chests, but, except in cases where they are deposited for only a brief period, it would be desirable that these documents should be transferred to Head Quarters, where the custody of them would be more secure, and the Interest on them more conveniently payable. We are induced to make this recommendation the more readily as the fact came to our knowledge that the securities that should be held by the Collector at Nagpore had not been endorsed to that Officer, and that they still remained in the possession of the Treasurer at that place.

Should be held at head quarters.

Or be converted into Book Debt.

247. It might also be worthy of consideration whether it would not be still more secure and more convenient, where sums are likely to remain in deposit for long periods, to cancel, with the consent of the owners, the Promissory Notes, making the deposit a Book Debt, subject to the issue of fresh notes on repayment of the deposit. The objection raised to this course is that by cancelling the documents and at a later date re-issuing new ones, the Government would be taking upon itself the risk of some of the documents or of the endorsements having been forgeries. The issue by Government of a new document would clear the holder from any defect in the original document, whilst the Government would still be liable for having accepted the forgery. Still it appears that, under the present practice, any holder can demand new notes for old ones on payment of a small fee.

Risk to Government

Accounts kept in the vernacular.

248. The intricacies of account-keeping at the Treasuries are considerably increased by the number of documents that are written in the vernacular, and the difficulty of obtaining Native Treasurers and Clerks able to keep accounts in the English language. It is worthy of note, as showing the class

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from which these Native Officers are taken, that some Treasurers, not receiving higher salaries than Rs. 80 per month, deposit securities consisting of Government Paper and Title Deeds to the amount of Rs. 50,000.

Sometimes in three languages

249. At Simla, and at many other stations, the cash transactions are entered three times over, once in Persian, once in Hindee, and once in English. It has been affirmed that this repetition of cash entries acts as a check upon the correctness of the accounts; but the same labor devoted to a more complete set of accounts with proper checks in one language, that is, in English, would be more to be depended on.

English Accounts to be preferred.

Peculiarities of vernacular accounts.

250. Some of the vernacular accounts are kept in a way that must render accuracy and a satisfactory mode of check, a matter of great difficulty; for the Treasurer's accounts are kept in a very peculiar manner. In the money column the amount of Rupees is entered not in figures, but in symbols called Rukkum which have much the appearance of words, whilst the annas and pies are shown in Arabic figures. The Treasurer certainly arrives at a total, but the audit of his accounts would puzzle any one not well versed in this mode of addition. At Agra and in the North-Western Provinces generally the Tehsildar's accounts are kept in Ordoo. These are doubly translated, first, into Hindee for the Treasury Branch, and secondly, into English for the General Books.

Account keeping in English should be encouraged

251. Every effort should be made to restrict account-keeping to the English language, and even where the English language cannot be used, it would be easy to teach the use of English figures as has been found to be practicable in the Madras Presidency. Clerks competent to keep accounts in English should be paid higher salaries than those who only understand the vernacular, and promotion should only be given to those who show aptitude in making themselves acquainted with the English system of accounts.

Vernacular vouchers the ground-work of the accounts

252. Receipts and vouchers are the foundation of accounts, and these are almost universally written documents in the vernacular language. The original entries of these documents which are the ground-work of the accounts have to be entrusted entirely to the Native Clerks, and here at the commencement the greatest power of fraud exists.

Printed forms might be used, having vernacular and English translations.

253. It would not be difficult to divide these vouchers into classes, and adapt to them certain sets of printed forms to be used on all occasions. These might be printed in two

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parts; on the left side of the page in vernacular, on the right side in English, blanks being left in each for the filling in of such particulars as would vary in each case.

These could be recorded direct into the English accounts

254. By this means the examination of these documents would be facilitated, and they could be entered direct into the English accounts without translation or passing them through a vernacular branch. Uniformity and order would also be established, with a great saving of time, in the examination of vouchers.

Use of printed forms in England greatly facilitates examination and record

255. The number of vouchers examined, passed, and paid by the Paymaster General's Office in London, is frequently more than 20,000 in number, and about ten millions Sterling in amount, during the busiest month of the quarter, and this with a small Establishment of forty-five Clerks would be quite impossible, were it not that the use of printed forms leaves nothing to be examined beyond the correct filling up of the blank spaces. Were it necessary to read through written documents, not one-tenth the number could be passed, and many of these would contain errors undetected, or would be rejected to the great inconvenience of the claimants. Except Bills of Exchange, not one in 10,000 is otherwise than on a printed form, and no difficulty is found in insisting upon the use of them.

Written documents in vernacular should, in the first instance, be translated into English.

256. Where, however, this cannot be done, for in India the carrying out of this arrangement would be more difficult than in England, the vernacular written documents should in all cases be in the first instance translated into English, so that the entry in the English accounts may be made direct from the original document, and not, as is often the case, from the vernacular accounts.

Monthly accounts posted from vernacular.

257. In some Treasuries the monthly accounts are posted direct from the vernacular Ledger, the examination as to the correctness of which is either difficult or impossible to the Officer in charge of the Treasury.

Entries made from dictation.

258. There are also cases where the Clerk enters from the dictation of the Accountant, and the consequent errors in the entries lead to disputes as to whether the fault lay in the reading out or in the entry of what was read out. These practices should at once cease. The English entries should be made from the documents without the intervention of vernacular books, or of persons to read out.

English entries should be from the documents.

Mode of conducting Treasury business.

259. The practice in force in conducting the business of the Treasuries varies considerably, but the following is the usual course.

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Payments to the Treasury.

260. When payment has to be made to the Treasury, the applicant prepares a Statement in duplicate, and presents it to the Accountant. One copy is retained as a voucher, the other is signed by the Accountant and by the Treasurer, who, on receipt of the money, returns the signed document as a receipt to the payer. If the amount is above Rs. 500, the Collector also signs the receipt. These receipts are entered into Registers for the various Heads of Service, and from these into the vernacular Ledgers. A similar course is pursued with regard to payments, but every payment is checked by the Officer in charge of the Treasury.

Payments from the Treasury.

Accounts kept by the Accountant.

261. The Accountant keeps accounts of all Receipts and Payments as well as the Treasurer, and the Cash Balance is checked by one Officer against the other, but transfers are solely dealt with by the Accountant, under the responsibility of the Officer in charge of the Treasury.

Amount of coin kept in the Treasury chests.

262. The Treasurer is allowed to keep a few thousand Rupees in his own chest, but the amount varies according to the importance of the Treasury. The chief portion of the balance is kept under two keys, of which one is held by the Treasurer, the other by the Collector, and a periodical inspection of the Balance is made. Some of the bags of coin are checked by taking out a handful of Rupees, the remainder is counted by a Baboo, and the odd Rupees, the number of which is unknown to the counter, should make up the total amount that should be contained in the bag. On 1st April at Alipore, the Treasury chests contained five and a half lakhs, but this was an unusually large amount, as it was only two days after the principal payments on account of Revenue had been made. In some Treasuries it appears that the Balance is verified only by a general inspection, and the money itself is not counted.

Preparation of Accounts.

263. The Accounts are prepared for the Commissioner monthly, and for the Board of Revenue quarterly, and a Monthly Account Current is furnished to the Deputy Auditor and Accountant General.

Want of comparison between accounts.

264. There appears occasionally to be a want of due care in comparing the Abkarree Deputy Collector's Return of Receipts with the Treasury Accounts, so that a fraud might remain undetected for a considerable time. An annual Statement of Income Tax is sent to the Revenue Board, but no comparison is made by the Board between this Statement and the account of actual Receipts rendered to them by the Account Department, nor are the Receipts, as shown

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in the Income Tax Books, always agreed with the debit in the Account Current.

Commissioner has general superintendence

265. The Commissioner has the general superintendence over the business and accounts of the Collectorates within his Division, but when it is found that the Collector himself has some difficulty in arriving at an intimate acquaintance with the Books and system of Account-keeping in his own Office, it is scarcely to be expected that the Commissioner can have a complete knowledge of the state of the accounts of his Division. For this reason it is important that the Treasury Accounts should be as simple as possible, and be freed from all detailed classification that could equally well be worked up elsewhere, and all Statements and Returns that are not essential should be dispensed with.

Cannot have a complete knowledge of the accounts of the Division.

Accounts should be simple, and needless Returns dispensed with.

Books now kept at Treasuries.

266. The following is a list of Books kept and of Returns and Statements prepared at the Treasury :—

Books now kept at Treasuries.

1. Register of Receipts.
2. „ of Orders for payment.
3. Cash Book.
4. Journal.
5. Ledger.
6. Accountant's Daily Balance Sheet.
7. Detailed Statement of Unadjusted Disbursements.
8. „ „ of miscellaneous advances.
9. Register of Deposit Receipts.
10. „ of „ repayments.
11. „ of Bills issued.
12. „ of „ discharged.
13. Zemindar's account.
14. Treasurer's Register of Receipts and Payments.
15. „ Daily Balance Sheet.
16. Land Revenue Roll.
17. Registers of Demands under several Heads of Revenue.
18. Register of Payments into Treasury under ditto.
19. Deposit Ledger.
20. Establishment Book.
21. Letter Book.

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Returns prepared at Treasuries.

List of Returns and Statements prepared.

1. Detail of Income Tax recovered.
2. Cash Recoveries on Unadjusted Payments.
3. Plus and Minus Memo. of Balances of Receipts and Payments on account of Miscellaneous Funds and Deposits.
4. Unadjusted, adjusted this month.
5. Memo. of Promissory Notes deposited as security.
6. Fines imposed and realized, Collectors.
7. Ditto ditto ditto, Magistrate.
8. Ditto ditto ditto, Remitted.
9. Detail of Unadjusted Charges.
10. Discount on Stamps.
11. Detail of Civil Service and Privilege Remittances drawn and discharged (one for each of the eight Governments or Administrations).
12. Local Remittances adjusted by Bills on other Governments.
13. Cash Balance Report, monthly and bi-monthly.
14. Statement of Assets and Liabilities.
15. Estimate of probable Receipts and Disbursements.
16. Monthly Cash Account.
17. Budget Estimates.
18. Monthly Abstract Statement of Receipts and Disbursements.
19. Register of Deposits of more than 3 years and less than 20 years transferred to one number.
20. Comparative Statement of Revenue Deposits.
21. Register of unclaimed Deposits of 20 years standing transferred to credit of Government.

22 to 32. Returns concerning Land Revenue.

33 to 35. Returns relating to Abkaree Revenue.

267. The majority of these can either be dispensed with, or can be more conveniently kept or prepared at the Central Office, or at the Revenue Board.

Books which are necessary at Treasuries.

268. The books that appear to be required are the following, viz. :—

1.—Land Revenue Roll.

2.—Registers of Demands under the several Heads of Revenue.

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3.—Registers of payments into the Treasury under the several Heads of Revenue.

4.—Register for Deposits received.

5.—Ditto for ditto paid.

6.—Deposit Ledger.

7.—Register of Bills and Transfer Receipts issued.

8.—Ditto of ditto ditto paid.

9.—Cash Book.

10.—Statement of daily Transactions.

11.—Register of Orders payable.

12.—Ditto of Miscellaneous Receipts.

13.—Establishment Book for Salaries and fixed charges.

14.—Letter Book.

Returns which should be prepared at Treasuries for Revenue Board.

269. A large number of the Returns and Statements to be rendered by the Treasury would consist of—

Some Returns might be prepared at the Central Office.

270. Statements of Arrears of Revenue uncollected, with explanatory remarks as to the cause of arrear, and other Statements which more properly belong to the Revenue Board, than to the Deputy Auditor and Accountant General, and several of the others could more readily be prepared at the Central Office of Account.

Returns to be prepared at Treasuries for the account Department.

271. Those which should continue to be furnished by the Treasuries to the Account Office appear to be—

1.—Monthly Cash Account.

2.—Memorandum of Securities deposited.

3.—Return of Stamps.

4.—Budget Estimate Return.

5.—Estimate of probable Receipts and Disbursements.

Remainder might be dispensed with.

272. The remainder might either be dropped or be only prepared when specially called for.

Mode of collecting Miscellaneous Receipts.

273. The mode to be adopted with regard to Miscellaneous Receipts should be as follows. A Demand Note should be issued, either by the Treasury or by the Department making the claim, against the party from whom the money is due, and when the money is paid into the Treasury, the Demand Note should be produced to the Examining Clerk who would mark it off in the Register, sign and pass the Note to the Treasurer, who would receive the money and retain the Note to form a voucher

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to his daily Return of Receipts, which at the close of the day would be sent to the Accountant for record.

Mode of making Payments.

274. Payments would be dealt with in the same manner being passed after signature by the Collector to the Treasurer for payment, and from him to the Accountant for record. The sums passed would be read off with the Accountant and the balance of cash would be agreed by the Treasurer with the Accountant daily.

Orders payable.

275. The payments would be made as has been previously explained at paras. 213 and 215 upon either special or permanent orders transmitted from the Office of the Deputy Auditor and Accountant General, or in the case of contingencies, allowances, and local payments, upon orders signed by the Revenue Commissioner, the Judge, the Inspector General of Police, the Magistrate or other Officer concerned, and also signed as examined by some subordinate Officer charged with the record in each Department of this class of Expenditure.

Payment to be suspended in cases of death, promotion, &c.

276. Payments would continue to be made on the Permanent Orders so long as the salaries or allowances of the claimants or of classes of claimants continue the same. In case of death, promotion, or removal of a gazetted Officer in receipt of salary or allowance, or of any change in the rate of pay of a class of claimants, payment would be suspended until a fresh order had been received, through the Deputy Auditor and Accountant General.

Vouchers after payment should be marked off in the Books.

277. The vouchers for Receipts and Payments after entry in the Registers or in the Cash Book, should be marked off in the Registers of Demands, or of Orders payable. On receipt of the Returns of Cash Receipts and Payments from the out-stations, these should be incorporated in the Registers and Cash accounts, and the Statement of daily Cash Transactions would be made up. If any of the subordinate Treasuries are at a distance, so that their Returns do not arrive in time to be included in the accounts of the day, the transactions of these Treasuries should be brought into the Books on the day on which the sub-accounts reach the Head Treasury, so that no delay shall arise in keeping up and closing the monthly account, and transmitting it to the Deputy Auditor and Accountant General. It may be necessary in the last month of the financial year to delay the account for a day or two, so that all the transactions of the financial year may, as far as possible, be included.

Accounts of subordinate Treasuries

Responsibility of exceeding grants to rest upon Officer issuing order.

278. In passing the orders for payment, the Officer in charge of the Treasury will be guided by the directions of the

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Officers authorized to issue orders upon him, and in case the sanctioned Grant is exceeded without special authority of Government, the responsibility of the over-issue must be borne by the Officer issuing the order. It would, however, be open to the Treasury Officer, should he have reason to question the correctness of any order for payment, to report the matter to the Deputy Auditor and Accountant General for instructions, and this Officer would take such action in the matter as might be requisite.

Collector may report to Deputy Auditor and Accountant General.

Local payments would be passed by local Officers.

279. The payments to be passed by local Officers on the spot would consist chiefly of Travelling and Contingent charges and other payments of small amount. The arrangement under which local Officers would be allowed to pass these charges on their own responsibility would not entail much additional risk, for a Deputy Auditor and Accountant General of considerable experience stated it as a fact that he could not recollect a case in which the claim for a contingent charge approved by a Magistrate, Judge, or Commissioner had been finally disallowed. All large payments would be made upon the Central Departmental orders, and all these payments would, within a few days of their being made, pass under the scrutiny of the Deputy Auditor and Accountant General, who would thus be able at once to detect any excessive or improper payment.

Large payments would be ordered by heads of Departments

All payments to pass under early scrutiny

Transmission of the monthly Account Cash

280. The monthly Cash Account would be transmitted to the Deputy Auditor and Accountant General immediately after the close of the month, but on the 10th of each month, it would be desirable that a list of Payments and the vouchers appertaining should be sent as an instalment, so that the examination of the Treasury transactions, which chiefly occur in the early part of the month, might be partially completed before the final Account Current arrives, and there would then only remain the receipts and the balance of the payments to be examined before passing the account.

To be sent in instalments

Payments by Letters of Credit.

281. Besides the ordinary payments above referred to, there are certain classes of payments of large and uncertain amount which are dealt with differently. Of this kind are payments to Public Works Officers, Opium Agents, &c. These are dealt with by the issue of Letters of Credit upon the Treasuries for fixed sums in favor of the Officers charged with the disbursements.

Letters of Credit should not be cancelled monthly

282. It has been the practice to issue these Letters of Credit at the commencement, and to cancel the balance undrawn at the close of the month. This causes a useless number of entries in the books of both the Departments concerned,

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and occasionally puts the disburser to inconvenience in consequence of the non-arrival of the new Letter of Credit after the old one has ceased to be available, and instances have occurred where cheques, issued in payment of sums due, have been rejected in consequence of the new credit having been accidentally delayed, whilst the balance at the close of the previous month had been transferred.

Entire amount should be placed to credit of Officer.

283. The Letter of Credit on account of Civil charges should at once be placed to the credit of the Officer in whose favor it is drawn, and should remain at his disposal, until exhausted, before which a fresh letter would have been applied for and received.

Proposal to cancel credits at close of the year.

284. It has been suggested that at the close of the financial year, the outstanding Balances should be returned to the General Treasury Account. This might possibly be recommended as facilitating the closing and opening of the Books, as it would thereby reduce the number of Balances to be brought forward, but it would not in any way assist, as has been contended by some, in showing the amount of Budget Grants to be surrendered. The savings on the grants of a Department do not depend upon the cash balances which may be in the hands of the Accountants at the close of the year, for these are largely affected by advances which are not Expenditure, by balances in the hands of subordinate disbursers, by retrenchments, &c. The amount to be surrendered can only be ascertained after the Accounts have been duly audited and closed for the year.

Savings on grants do not depend on Cash Balances.

Balances appropriated to be deducted from Treasury Balance.

285. The Treasury Officer who will have shown these Letters of Credit as a charge in his accounts will, from the total amount of cash as shown in his monthly Cash Balance Statement, deduct in an inner column the amount appropriated under Letters of Credit, and only carry out into the amount column of his Cash Account the net available Balance. Under Resolution of the Government in the Financial Department, dated 19th July 1864, No. 1327, the balance of credits will not appear in the Public Works Return to the Financial Department of Balances on Disburser's accounts as part of the public balances, but is to be included in a monthly Treasury Report of Cash Balances.

Mode of closing Disburser's Account.

286. Should it be deemed advisable to repay the balances of credits at the close of the year, it should be done by the issue, on the last day of the year, of a Cheque for the amount in favor of the Treasury.

Pass Books to be kept.

287. A Pass Book should be kept in which the credits granted to, and the payments made by, these disbursing

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Officers would be recorded day by day, and the balance could be agreed, as often as necessary, between the Treasury and the Departmental Disburser. Any difference which may appear between their balances would be accounted for by the Cheques drawn, but not presented for payment.

Cancellation of cheques before expiration of three months inexpedient.

288. It has also been the practice, in some cases, to consider every Cheque as cancelled if not presented for payment within the month in which it is drawn, even if this should happen to be on the last day of the month. This is a most inconvenient mode of proceeding, and causes much trouble. Cheques should be allowed to run for at least three months.

Treasury Certificate of Accountant's Balance

289. The Collector would, at the close of each month, furnish each Officer, having an account at the Treasury, with a certificate of the Balance remaining at his credit, and the Accountant, to make this agree with the balance shown in his Account Current, would deduct from the Treasury balance the amount of outstanding Cheques.

Objectionable practices at some Treasuries

290. In many of the Treasuries a large amount of useless work is done, which a slight degree of attention to these matters would obviate. In some, copies of Advice Lists of Bills are made when the originals can quite readily be referred to, in others, books are kept in which are entered at full length exact copies of all Receipts given to public Departments; in many cases private memoranda books are kept in which the Receipts are entered and consolidated. The process of consolidation is omitted in the Public Account Books, and the course of transactions cannot be traced without reference to these private memoranda. These are all very objectionable practices, and should be discontinued at once.

Treasury should be closed to the public on the last day of the month.

291. It would facilitate the completion of the month's accounts, and the early transmission of the monthly Cash Account, if the Treasury could be closed to the public on the last day of the month, or at one o'clock on that day. There would be some difficulty in doing the former, as the Income Tax and Abkaree Revenue are principally paid into the Treasury on the last days of the quarter. At some Treasuries, Simla for instance, the Post Office Receipts for the month are paid in on the 1st of the succeeding month, but the accounts of the previous month are kept open, and the Receipt is carried back in the accounts to the month in which the Receipts were collected. It would be much better if it could be arranged that these Receipts should be paid into the Treasury two or three days before the expiration of

Monthly receipts should be paid in two days before the expiration of the month.

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the month or quarter, in which case there would be no difficulty in carrying out the measure proposed.

Money should, when convenient, be paid direct to Bank.

292. At some stations, in proximity to the Bank of Bengal or its branches, the treasure is chiefly kept at the Bank, and the Receipts are remitted to the Bank as at Alipore once a week. Large sums should, as far as convenient, be paid direct to the Bank, upon which a certificate of receipt would be granted to the payer, and this document presented at the Treasury would be equivalent to the payment of the money there. Risk in the receipt of money and in its custody and transmission would thus be avoided.

Statement of estimated receipts.

293. Each Treasury prepares a monthly Statement of Estimated Receipts and Disbursements for the ensuing three months, in order to enable the Deputy Auditor and Accountant General to furnish to the Financial Department his report of any material changes which may affect Revenue or Expenditure. This may be an useful return at present, but when once the new system of accounts is in operation, the Deputy Auditor and Accountant General will be in a position himself to form an Estimate with accuracy, assisted by a general report from Collectors as to any special causes likely to have an unusual effect upon the Revenue; and this Return from each Treasury may then be dropped.

Branch Banks

294. Where there are branches of the Presidency Bank, they are used as Government Treasuries. They have to render classified accounts, and as the duties are conducted by Clerks who have not been trained in the public Service, it is not unnatural that errors of classification are constantly arising. When the Government Funds are kept at a Bank, they should be dealt with like private funds at a Banker's, and in place of having a number of Bank heads of account for Receipts and Payments, the Revenues should all be carried to one account, and charges should be paid by Cheques drawn upon the Bank by the Collector or other Officer appointed for this purpose, and signed as entered by the Accountant or Chief Clerk. Trifling sums under Rs. 20 should be paid in cash, and a small fixed Imprest might be allowed to the Collector for these payments.

Payments should be by Cheque.

Cheques should be drawn upon a separate account.

295. As the amounts in the Branch Banks are generally very considerable, there should be two accounts at the Bank—one the "Drawing Account" to be drawn against as explained above, and the Revenue Account to which all Receipts would go, and from which alone the Drawing Account would be supplied by orders signed by the District Commissioner or by the Deputy Auditor and Accountant General as occasion

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may require. It has been stated on good authority that the present mode of keeping the accounts at the Branch Banks affords no relief to the Government Officers.

Delay in transmission of accounts will be avoided under proposed system

296. Under the present system, the Treasury Accounts do not reach the Deputy Auditors and Accountants General until some time after the expiration of each month, and it is only then that the examination can be commenced. If the measures which have been proposed are carried out, there will be no difficulty in sending off the final accounts on the 1st or 2nd of the succeeding month, and a day earlier, still if the Treasuries are closed to the public on the last day of the month. An instalment of the vouchers paid will have preceded the monthly account.

Accounts furnished by other Departments

297. Besides those of the Treasuries, there are other accounts furnished to the Deputy Auditor and Accountant General from certain Departments which may also be briefly noticed. It will not be possible within the limits of this Report to go fully into the several accounts of these Offices, but only such points will be touched upon as have a bearing on the general system of accounts, or are worthy of special attention, and have not already been referred to in dealing with the subject of the collection of Revenue.

Revenue Accounts.

298. The Revenue Accounts, as has been stated, are not kept at the Office of the Revenue Board, which would be their proper place, but by the Deputy Auditor and Accountant General.

Post Office Accounts.

299. The Post Office and Telegraph are Imperial Departments, and send their accounts and vouchers to the Accountant General for the Government of India for audit. Those of the Post Office are carefully compiled, but they are not brought together in a very complete manner. The double entry Account Books, which it has been proposed to introduce, have not yet been commenced. The detailed check against the District Post Offices, and against the letter carriers for unpaid postage, which is being carried out, appears to be effective, so far as direct letters are concerned, and is based upon the system pursued in England, which should be extended to bearing letters between intermediate Stations over which at present there is little control.

Service Letters and Service Telegrams

300. The accounts of the Post Office are much simplified by the existing arrangements in regard to the system of franking letters on the public service, which we have ascertained works exceedingly well, and is one that should rather be extended than abolished. We are satisfied that the system now pursued in regard to cash

payments for service Telegrams causes a considerable amount of unnecessary work to all Departments concerned. These minute adjustments between public Departments are unnecessary; they are carried out to an unlimited extent, even to the Telegraph Department, providing, in its Budget Estimate under each Circle, for its own Service Telegrams the amount for which is credited in the Telegraph Accounts as revenue of the Department. All Officers having the privilege of sending Service Telegrams should be supplied with books in counterfoil. Each form should bear a consecutive number, and no message should be considered on the public service unless written on one of these printed forms and signed by the Officer. The counterfoils should be transcripts of the original messages, and they should periodically be detached from the book and forwarded to the Head Quarters of the Department to which the signing Officer belongs, for approval, and all message that may be considered unnecessary or not strictly on the public service, should be paid for by the signing Officer. In the annual Reports of the Department, it may be stated what the estimated cost of the public messages, at the sanctioned rates, would have amounted to.

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Accounts of Telegraph Department

301. The Telegraph Department has under it ten Circles each of which is directed by a Superintendent, who renders monthly accounts of Receipts and Payments to the Accountant General, who abstracts these into a quarterly Statement for the Auditor General. The fixed charges are passed by the Civil Paymaster, and an account is prepared by the Accountant General of such payments as are made through the Bank of Bengal, and in other provinces through the several Deputy Auditors and Accountants General. These are all brought together into one quarterly Statement, and there is a separate Abstract for stores. There is a large amount of unclassified charges, and these are altered in red ink, as it becomes possible to charge them to the correct head of Service, and they are adjusted at the close of the year, but the quarterly Abstracts are not adjusted in this manner. The accounts at the time of our enquiry in March last were not posted beyond September 1863.

Balances due by Telegraph Officers are not shown against the individuals

302. The audit and compilation of the charges of the Telegraph Department were handed over to the Accountant General in such a state of arrear that the balance due by each individual Superintendent cannot be shown. This is by no means a desirable arrangement when it is considered that the charges remaining unadjusted on the 31st July 1863, amounted to Rs. 24,39,000. This is the amount as

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shown in the Books of the Accountant General, whilst those of the Telegraph Office at the time the accounts were transferred showed an amount of only about 6 lakhs, accompanied however by 6,000 unaudited vouchers. The Telegraph Store-keeper was allowed a permanent cash advance of Rs. 10,000, and the sum in his hands should never be allowed to exceed this amount, all large payments being passed under present rules on audited bills payable at the Bank of Bengal. This regulation, it is stated, has, however, been widely departed from, and large amounts of cash have been drawn by the Store-keeper himself on audited bills. Cash credits up to two lakhs of Rupees have been granted with which Telegraph stores to arrive have been purchased on Bills of Lading. This disregard of the rules laid down gives evidence of a want of strict supervision over the accounts of Government Departments. Each Department should be held responsible for the correct keeping of their accounts and the strict adherence to rules, and it is the duty of the Auditor General to see that this has been properly performed, or if not, to report the facts to Government. Since our enquiry commenced, the permanent advance has been abolished and funds are obtained on Letters of Credit.

Store-keeper has permanent advance of Rs. 10,000

Cash Credits have been improperly granted in addition.

Police Fund Accounts.

303. In the Accounts of the Commissioner of Calcutta Police, it appears that Government Securities, purchased with the moneys of the Police Fund, were, until the practice was brought to notice by the lately Officiating Deputy Auditor and Accountant General, included in the cash balance. As these Securities are constantly varying in value, they should evidently be excluded from the Cash Balance, which should show the real amount of cash in the chest. The cost of the purchase of these Securities should appear as a charge in the Cash Account, but the nominal amount of the Securities should be shown in a distinct account of Investments.

Government Securities included as cash balance.

Bengal Money Order Office.

304. The Bengal Money Order Office has fifty-four stations under its charge, which send weekly and monthly Returns of Receipts and Payments. Money orders are limited to Rs. 100 each, and are issued at a charge of 1 per cent., with a similar fee for alterations or returns of money. A Return of orders issued and paid shows an average at the chief Office at Calcutta of about sixty per working day, and about double that number (120 per day) for the rest of the Presidency. The transaction of the business connected with the simple Issue and Payment of a daily average of about ninety orders should not give any great amount of employment either

Small amount of business.

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to the Agents throughout the Presidency or to the Controller, and the six Clerks engaged at the Central Office at Calcutta.

Work in arrear and accounts badly kept.

305. At the time of our examination the usual results of a want of sufficient employment were to be traced in this Office; the various accounts were from eight to sixteen months in arrear, and were kept in a careless manner. A Register is kept of the weekly account rendered by each station. One page is devoted to each day of the month, giving the fifty-four stations in consecutive order down the side of the page, but as only four weekly accounts are received in the month, it follows that for each cash column, there will be twenty-six or twenty-seven blank spaces per month. The most simple arrangement would save this waste of space and paper.

Waste of space and paper.

Balance surrendered daily.

306. The Balance is paid over daily to the Bank of Bengal, and in the morning a fresh Cheque is granted for the requirements of the day. These constant successions of issues and repayments add much to the labour of book-keeping, without adding to the security of the cash, and the Books are framed in such a manner that the daily repayments to the Bank appear as Expenditure. Where the payments exceed the receipts, Cheques should be issued in favour of the Controller as required, and a small balance might be allowed to remain in the chest to meet the requirements of the following morning. Where the Receipts exceed the payments, the excess above a working balance should be paid to the Bank, but sufficient should be kept in hand to avoid drawing a Cheque in the morning to meet some trifling payments which may be called for before any Receipts have come in.

Small working balance should be retained.

Money Order Office Account Current.

307. The most important account of all is, however, the Monthly Account Current, which is transmitted to the Deputy Auditor and Accountant General for examination. This account displays for the whole of the Presidency the Receipts and Issues for Money Orders, the amounts received from and paid to Treasuries, and the General Balance at the credit of the Department.

Deputy Auditor and Accountant General has no means of checking it.

308. This would be an excellent account to render to the Auditor if he had but the means of checking it, but all that he can do with it is to see that the Treasury Debits and Credits in the Account Current agree with the Treasury Accounts, but no attempt is made to show that the totals of the Receipts and Issues as shown in the general account are in any degree borne out by the subordinate accounts. In the Money Order Office itself a vain search was made through the Books to discover in what manner these details were brought together to bear out the receipts and charges of the

Process of abstracting the accounts not shown upon official documents.

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General Account Current, nor was the Controller able to throw light upon this point. After diligent enquiry, however, a loose sheet of paper was discovered in the desk of one of the clerks, upon which this most important information, the Receipt and Expenditure of the whole Department, was brought together for entry in the monthly account.

Abstract made upon private Memorandum sheet.

309. This private Memorandum, which no one did or could recognise as an official document, was not subject to check, and it was admitted to be incorrect, inasmuch as some accounts were outstanding and some errors remained unadjusted, and still it formed the only foundation for the monthly account rendered for audit.

Business of the Department of a simple nature

310. It is not necessary to say more in this general Report except to remark that nothing could be more simple than the business to be accounted for by this Department, it may however be observed that the Controller, then in charge of this Office, has been removed from the Department, and has been succeeded by an Officer from the Accountant General's Department.

Military Accounts.

311. The Military Accounts of the three Armies are incorporated in the General and Territorial Accounts. They are very voluminous, and four copies of them are prepared by each of the Military Departments and two in the Office of the Accountant General. These accounts will be dealt with in a Special Report, and proposals will be made which, if adopted, will save a great amount of labor to the Civil as well as the Military Departments.

Will be dealt with in a separate Report.

Accounts of the Marine Department, &c.

312. The Marine Accounts and the account of Pilotage Bills, and the Port Dues Account, are being now subjected to considerable changes. The former have been enquired into, and a Report thereon has already been submitted to Government, whilst the latter are stated to have been in great confusion, but they have lately been subjected to a revision by the Deputy Auditor and Accountant General for Burmah, and have been placed upon a new footing.

Public Works' Accounts.

313. The Accounts of the Public Works Department have already been reported upon, and are undergoing a complete revision, and the Deputy Auditor and Accountant General has been entirely relieved of responsibility regarding them. Monthly Returns will be furnished direct for incorporation in the Central Books.

Railway Accounts.

314. The Railway Accounts demand a searching investigation, and this they are about to receive, but they can be here treated only so far as they affect the Department of the

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Accountant General. It may be well first to bring to notice that these accounts are suffering from the same malady which pervades almost every branch of Indian Accounts, that is of Arrears. The accounts of different Companies are in a varying state of forwardness, but there are some which have not been passed since 1861, owing to want of vouchers.

Accounts in arrear.

315. During audit of the charges, payments are made out of an Advance Account which amounted not long since to 7¾ lakhs. Expenditure is passed on certificates signed by the Government Consulting Engineer, and those contain frequently a number of bills, and, were a duplicate bill to be passed accidentally by the Consulting Engineer, the Accountant General would have no means of detecting the error.

Charges paid out of Advance Account.

316. The certificates of the Consulting Engineer are at present in arrear, and consequently the audit of the accounts remains imperfect. In the North-Western Provinces, each bill is passed separately.

Accountant General's check imperfect.

317. The Saving's Bank Accounts are kept by the Bank of Bengal, and the total Receipts and total Payments are passed daily into the Treasury Accounts.

Savings' Bank Accounts.

318. The Bank calculates Interest on each Depositor's Book, by which a number of small fractions fall away, whilst the Accountant General calculates it on the total sum by which no fractions are lost. There is consequently a difference on the Interest Amount between the two Departments, but the check is near enough, and the smaller sum claimed by the Bank is issued.

Mode of calculating interest.

319. The monthly totals of Receipts and Payments on account of Savings' Banks are checked by the Treasury Department of the Bank, and an annual account is to be rendered to the Government by the Bank. The Accounts are contained in twenty-four Ledgers. They are not at present audited, but it has been proposed to institute a Government Audit at the Bank. This should be conducted by an Officer of the Accountant General's Department.

Receipts and payments checked by Bank Treasury Department.

Accounts not audited.

320. At the Mofussil Treasuries the Receipts and Withdrawals are very few, as, at a distance from the Capital, a very high rate of interest can be obtained upon small advances; traders easily get one anna per month per Rupee, and in times of pressure one anna per day per Rupee has occasionally to be paid on advances of trifling sums. It is not then likely that these lenders, whose clients are generally punctual in their payments of interest and repayments of principal, will withdraw their advances from so

High rates of interest in the Mofussil counteract the use of Savings' Banks.

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profitable a business to place it at a low rate in a Savings' Bank. For the present the use of Savings' Banks in the Mofussil has been limited to Clerks in the public service, and such transactions as do take place through the Treasuries are adjusted with the Bank by means of Transfer Receipts. The balance of money deposited does not form a separate Fund with special securities, but is treated as a Book Debt, bearing interest at the rate of 3¾ per cent. per annum.

Remuneration to Bank.

321. The Bank receives Rs. 700 per month for performing this duty, but besides this it appears to have the advantage as Government Agent of any profit which may arise in consequence of interest on deposits remaining unclaimed. The unclaimed interest should be carried to a suspense account to be held to meet claims, but the accumulated amount of this Fund should be invested, and the interest thereon be payable to Revenue.

Treasury Department, Bank of Bengal.

Receives Revenue.

322. The Treasury Department at the Bank of Bengal may be looked upon very much in the light of a Public Department, for it has the entire charge of all the Government money transactions at the Presidency. It receives the Revenue of the Customs Department, the Post Office, and other Revenue Departments, and the surplus Revenue of neighbouring Treasuries. It receives amounts due upon the sale of Salt and Opium, and Receipts are granted for presentation at the Revenue Board, to which Department the Bank sends an Advice List of Receipts issued, and it receives also a number of other miscellaneous items of Revenue.

Makes payments for the Government.

323. Interest on the Debt is paid by warrants passed by the Accountant General, and by Drafts issued by the Bank of England on the Bank of Bengal, and ordinary charges are paid under the enfacement of the Civil Paymaster.

Claims passed by the Civil Paymaster.

324. In the case of charges passed at the Office of the Civil Paymaster, a claimant in place of having his claim examined at once and passed for payment, is directed to leave it and call again on the second day following. It is stated that this rule is not strictly adhered to after the pressure of work at the commencement of each month has ceased; but under a good system, the claim, unless of a complicated nature, should be examined and passed at once on presentation.

Difficulty of getting claims cashed at the Bank of Bengal.

325. The claimant, innocent of the Indian system of check and counter-check, after having his claim passed at the Office of the Civil Paymaster, proceeds to the Bank to get it cashed at the Treasury there. But once arrived at the Bank,

he finds his real difficulties have only commenced. After being bandied about from one end of the building to the other for about two hours, he finds his claim has undergone the following processes :—

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Different processes which must be gone through.

1st.—He takes it to the Native Treasurer, who looks at it and initials it.

2nd.—To the Assistant Superintendent, who ascertains whether the bill is payable in Calcutta or in the Mofussil.

3rd.—To one of the three Examiners to check the deductions which had been made by the Civil Paymaster, and endorse the amount in words and figures on the back of the document in the same manner as the Civil Paymaster had done on the face of it.

4th.—To the Note payer, who marks on the back how much is to be paid in Notes and how much in Cash.

5th.—To Note Register-keeper, who marks off the numbers of the Notes in the Register.

It then goes back to No. 4, who pays the Notes.

6th.—To Cash Sheet Writer, who enters and numbers the claim.

7th.—To Cash payer, who enters the amount in a Book and pays the Cash.

The claimant has now at length got his money, and these preliminary steps being passed, the regular record of the transaction commences.

Bank record of payments.

326. The Head Native Assistant receives each day from the Treasurer the bills, claims, &c., that have been paid. The next morning the vouchers are given to the Account Sheet Writer, who enters them in a classifical shape under Heads of Service, and showing the gross amounts, the deductions, and the net amounts, and makes a total for check by the Ledger-keeper, who enters the total Receipts and Payments from No. 6 Cash Sheet. These classified Account Sheets (about 20) are sent to the Accountant General with the Pass Book, which is a copy of the Ledger Account. Five Clerks are engaged upon the preparation of these Account Sheets, those for Bengal being kept separate from those for the Government of India.

Mode adopted in England.

327. The mode of proceeding in England is by no means so complicated. There the Government Official having passed a claim, a Cheque is at once issued for the amount. This Cheque on presentation at the Bank is paid in cash over the counter, without the smallest loss of time; the amount is entered without classification in the Bank Pass Book, and this with the paid Cheques is sent daily to the Government Officer for check.

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Should be followed in India

Bank Account should be unclassified

328. The adoption of this simple system would greatly facilitate the transaction of business at the Bank, not only to the public seeking payment and to the Bank making payment, but also to the Government Officials, for the classification of the Receipts and Payments by the Bank under Heads of Service is of little real assistance in making up the accounts, and the voluminous mode of rendering the Returns considerably complicates the check upon what should be a simple banking account.

Bank classification corrected by Accountant General for India

329. The Bank having sent its classified Sheets to the Accountant General to the Government of India with the vouchers, they are there examined and corrected, and, as might be supposed, the number of corrections which are found to be necessary is very large and is almost equal to a new classification of the vouchers. On the first sheet that was taken up by chance, it appeared that nine corrections had been made upon twenty-five charges. From these Abstract Sheets the Accountant General himself prepares his own Bank Pass Book, and compares it with that furnished by the Bank with which it ought to agree.

And again by the Deputy Auditor and Accountant General

330. After the Accountant General has completed his examination and re-classification, the portion relating to Bengal is transmitted to the Deputy Auditor and Accountant General, and here again the same process of examination and classification is gone through for the third time, but in greater detail. This triplication of work serves no useful purpose, and entails much unnecessary labor upon the Bank and on the Accountant General's Department, and it appeared that in consequence of this system, a doubt seemed to rest on the mind of the Deputy Auditor and Accountant General as to whether he was responsible for seeing that the Receipts brought to account by the Bank agree with the Cash Returns of the Revenue Departments.

Distinct Bank Accounts for India and Bengal would be convenient

331. It would be more convenient if the Government of India and the Government of Bengal were to have distinct accounts at the Bank of Bengal, the Bank would then send the Government of India Accounts to the Accountant General to the Government of India and the Bengal Accounts to the Deputy Auditor and Accountant General, so that each could the more readily check the Revenue and Expenditure under their respective charges.

General account for Receipts.

332. The Account should be a simple unclassified account of Receipts and Payments supported by vouchers. The Receipts would be supported by the Chillans or other documents upon which money is paid into the Bank, and all Receipts

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would be carried to the General Account of the Government, whilst the Payments would, as has been explained above, be more conveniently paid out of a Drawing Account, which would be fed daily from the General Account, and be drawn upon by Cheques issued by the Examiners of Claims attached to the Accountant General's Department and to the Deputy Auditor and Accountant General's Department.

Drawing Account for payments

333. There seems to be no more reason why the Bengal Treasury Accounts at Calcutta should pass to the Deputy Auditor and Accountant General of Bengal through the hands of the Accountant General to the Government of India, than should those of any other Treasury.

Bengal Treasury Account should go direct to Deputy Auditor and Accountant General.

334. It appears to be the practice of the Bank of Bengal when Letters of Credit are issued in favor of Public Officers to treat these balances as private assets, and to exclude the amounts from the public Balances. Whether these sums are in the hands of the Accountant General or of a subordinate Disburser, they are equally Government funds, and should be treated as such by the Bank.

Letters of Credit to Public Officers.

335. In England the weekly Statement published by the Bank shows under Government deposits not only the balance in the Imperial Exchequer, but also includes the balances standing at the credit of each of the Government disbursers having special accounts at the Bank of England, and the same practice should obtain at the Indian Banks acting for the Government. The whole amount at the disposal of the Government or of its Officers should be included as the Government Balance, but this sum might be shown in two portions, the one to consist of the Balance appropriated, the other of the Balance unappropriated.

Should form part of the Government Balances.

336. Having thus traced the Accounts of Expenditure, as well as of Revenue, to the Office of the Deputy Auditor and Accountant General, we will now examine the mode of conducting business in that Department, merely premising that that Office has been selected in preference to that of the Accountant General for India, as a larger amount and greater variety of transactions are carried on there, but the observations which are made with regard to the one will be considered as also applying to the other. The points which relate specially to the Accountant General will be touched upon subsequently.

Accounts of expenditure all reach Central Account Office.

337. Before entering upon this examination, it may be well to revert to the Office of the Civil Paymaster, whose office it is proposed to abolish, in order to see what portion of his duties have been disposed of, and what remains still to be provided for.

Duties of Civil Paymaster.

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338. The duties of the Civil Paymaster are stated to be—

1st.—To examine and pass all authorized charges on account of Civil Services, including Marine, Police Battalions, and Pensions.

2nd.—To exercise a control over the Civil expenditure with reference to the Imperial Budget.

3rd.—To communicate with Government on all questions arising out of allowances, or having reference to pensions, gratuities, leave of absence, &c.

4th.—To report annually upon fluctuating charges, and upon Civil expenditure generally.

Examination of claims should be by Departments concerned.

339. The responsibility of carrying out the 1st of these duties should be thrown upon the Heads of the several Departments, who will be bound not to exceed the limits granted by the Budget.

Deputy Auditor and Accountant General should watch expenditure against Budget grant.

340. The 2nd in the list of duties will be performed by the Deputy Auditor and Accountant General, who, in recording audited expenditure month by month, will have a more exact knowledge than the Civil Paymaster can have as to whether Budget Grants are likely to be exceeded or not.

Pensions, leave, &c., should be settled between Departments and Financial Department.

341. The 3rd relates to allowances, pensions, gratuities, leave of absence, &c. These are questions dealt with under rules laid down by the Financial Department, and they could be as well settled in the individual cases by the Department concerned dealing directly with the Financial Department in place of acting through the intervention of the Civil Paymaster.

Fluctuations in charges should be shown in Annual Accounts.

342. The 4th has reference to fluctuating charges and Civil expenditure generally. A report upon these subjects and upon any irregularities of expenditure would come more appropriately from the Deputy Auditor and Accountant General, who could most readily deal with these matters by means of marginal notes to the annual Account of Revenue and Expenditure, or by special Reports upon such of the Accounts as may appear to call for them.

Marine and Pilot charges.

343. The Civil Paymaster has also the passing of Pilot Service charges, Port charges, and other Miscellaneous Marine charges, not connected with the Government Dockyard. These duties should be thrown upon the Officers having charge of the Marine Accounts and Port Fund Accounts.

Books kept by Civil Paymaster.

344. He also keeps a large number of Registers exhibiting Salaries under Departments, and Pensions and Con-

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tingent charges Registers, in which every contingent bill under each Collectorate is entered in full detail; he has also an Account with every individual Civil Servant of the Presidency, and a Register of Leave of Absence.

Account Office keeps similar records.

345. Of some of these the Deputy Auditor and Accountant General keeps a record and the Departments themselves keep or should keep a record of their own Establishments as well. In preparing their salary lists for payment, they could calculate the deductions to be made from the salaries of their own Officers as well as the Civil Paymaster could do it. With regard to deductions on account of Funds, there seems to be no reason why the Officers themselves should not be held answerable to the Secretary of each Fund for the amount of their subscriptions. The Government can through its Officers aid in making the collections, but it should not be called upon to regulate the amount of deductions from each Officer.

Cost of Offices of Civil Paymasters.
Appendix No. 10.

346. In the Appendix will be found a Statement showing the Establishments and cost of the several Civil Paymasters' Offices, from which it will be seen that the total number of the Bengal Establishment is eighty-six, including sixty-six clerks and eighteen servants, costing Rs. 94,272 per annum, whilst for the whole of India the numbers are 347, costing Rs. 3,30,245. It is only fair to state that we are informed that the Civil Paymaster of this Presidency, since he first took charge of the Office in 1860, has effected very large reductions in the number of Clerks employed, and in the cost of the establishment.

Large savings could be effected.

347. As the work performed by the Civil Paymaster is mainly done over again by the Auditor, the abolition of pre-audit and the substitution of one for two audits will set free these large Establishments. A small portion may be absorbed by the transfer of Accountants or Clerks to such Departments as should keep their own Accounts, but possess none at present, and a further portion may be required by the Deputy Auditor and Accountant General, upon whom some additional duties will be thrown, but there will still remain a very considerable saving to the Government.

Duties of Deputy Auditor and Accountant General.

348. The duties performed in the Office of the Deputy Auditor and Accountant General consist principally of, 1st, the preparation of the several Budget Estimates, and, 2nd, of the audit and record of the accounts of the Treasury Officers and of such Public Departments as render accounts to the Bengal Office, supplemented by a large number of Statements

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Preparation of Budgets.

and Accounts. The question relating to the form and mode of preparing the Budget Estimates has already been fully discussed.

Audit and record of Accounts.

Treasury Account Department.

349. The monthly Treasury Accounts, and some from other Account Offices, amounting in all to 97 Cash Accounts, when they reach the Office, with the vouchers attached, are first sent to the Treasury Account Department, where they undergo a complete examination, first as to the Revenue and other Receipts by comparing them with the Returns of the Revenue Department, but more particularly as to the Charges credited in the Accounts and the vouchers in support of them. These are examined as to their correctness generally and as to their proper classification, and errors in these respects are set right by corrections in red ink upon the account. There are also 31 Store Accounts.

Examiner and his Assistant examine Accounts.

350. An Examiner and Assistant have between them the examination of five accounts per month, which gives an average of about a dozen vouchers per man per day to examine. Seeing that at the English Pay Office one Examiner and his detail Clerk will examine and enter during busy times from 200 to 300 vouchers in a day, the labor falling upon the former gentlemen cannot be very severe. The Examiner adds the vouchers together to make them agree with the totals in the Account Current; he compares the charges with those of previous months, and investigates the causes of divergencies.

Budget Abstract.

Correction paper.

Deposit Accounts.

351. Each account is then abstracted into the Budget Abstract, which brings the Receipts and Payments under the several heads of Service, and includes not only adjusted, but also unadjusted charges. The Examiner also prepares a correction paper for such items as may be objectionable for transmission to the Treasury concerned, and this often leads to further correspondence. The Budget Abstract is then sent to the Budget Department, whilst the vouchers and the accounts go to the Journal Abstractor. The Deposit Account attached to the Account Current is sent to the Deposit Department, but the work of that branch is in arrear, and it is sometimes not till months afterwards that corrections upon the Deposit Account are notified to the Examiner.

Quarterly and Annual Abstracts.

352. The Budget Department brings the monthly Abstracts into quarterly totals, and these again into annual totals, and a Statement is prepared at the end of each quarter, showing in detail such items as remain unadjusted, in order to serve as a check upon those items belonging to former

months which are charged as adjusted. From these are prepared the quarterly and annual accounts of Receipts and of adjusted and unadjusted expenditure which are furnished by each Deputy Auditor and Accountant General to the Auditor General for consolidation. It is evident that these accounts, including, as they do, a large amount of unadjusted expenditure, must be liable to inaccuracies.

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353. The Journal Abstracts are prepared in the same manner as the Budget Abstracts, except that the Abstractor only deals with adjusted charges. These are the foundation upon which the General and Territorial Books are prepared, as far as Expenditure is concerned, the receipt portion being common to both Abstracts.

Journal Abstracts.

354. There is also a Sketch Journal which shows less detail than the Regular Journal, and is used to prove the latter, but one of these is unnecessary.

Sketch Journal.

355. It appears that in this branch the vouchers are re-examined, although this labor had already been performed by the Examiners in the Treasury Account Department. It did not seem clear that this was intended under the Office Rules, but it was done, and so long as the vouchers are transmitted from branch to branch, they are sure to be subjected to re-examination. The only mode of securing them from a repetition of this process at every stage is, when once they have been properly examined and recorded, to lock up the documents and pass on the record only.

Vouchers re-examined.

356. The Head Book-keeper examines the entries in each Journal Abstract, to see that the classification has been correctly done, and generally superintends the Branch. One Clerk is able to adjust four or five accounts per month. There are ten Adjusters, and in one single room there are thirty-seven Clerks engaged in assisting in these duties, a number which it is inconvenient to throw together into so small a space. The adjustment of the Burmah Accounts is performed in an entirely separate branch, but, under recent arrangements, this duty will eventually be transferred to the newly appointed Deputy Auditor and Accountant General for Burmah.

Head Book-keeper examines Journal Abstracts.

357. The several Journal Abstracts being completed for the year, and the entries examined and passed, they are carried into the General Journal, not by a consolidation of the several accounts under heads of Service, but by the bodily insertion of the year's accounts of each District separately into the Journal. It may thus readily be under-

General Journal

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stood what a voluminous bulk these Journals arrive at by the time the whole of the annual accounts have been incorporated into them. There still remains, however, a certain amount of unadjusted charges which are not brought to account on the Books, though these have been kept open for many months.

Extent of the Journals.

358. The Journal of the Deputy Auditor and Accountant General of Bengal consists of seven large volumes; that of the Accountant General of 5,000 pages, that of the North-Western Provinces of 2,550 pages, of which Balances alone fill 386 pages. The Madras and Bombay Journals are more concise and are contained in one volume each.

Journal cannot be commenced until some months after close of year.

359. The Journal cannot be commenced until after the close of the year, and even then it is not likely that the Journal Abstracts will, for some months after the end of the year, be ready for transfer to the General Journal, as the examination is not completed till every voucher has been supplied. The Journal of the North-Western Provinces for 1860-61 is still incomplete, whilst those of the Accountant General and for Bengal for the year 1861-62 are only now under preparation; but it is stated that they will shortly be completed.

Journals in arrear.

Bombay Accounts give net results.

360. The only Journals and Ledgers which are complete for the year 1861-62 are those of Bombay and Madras, and those of Bombay have been received for the year 1862-63; but it may be observed in passing that the Bombay accounts are improperly founded on net results, whilst the others show more correctly the total Receipts and total Issues. In Madras the books are closed without waiting for all the vouchers, so that the actual expenditure of the year is not shown.

361. The Ledgers are posted from the Journals, but whereas the latter show full details of each transaction, the Ledgers only give results in single sums. There are, however, several Sub-Ledgers for advances, personal accounts, &c.

Copies made of these documents.

362. Copies of all these bulky Journals and Ledgers are made, first, for Office use, secondly, for transmission to the Financial Department, and thirdly, for transmission to the India Office in England, where they are stowed away in cellars, and seldom referred to, as, out of such a mass of detailed information, it is almost impossible to pick out what is useful.

Stock Accounts are mixed with cash transactions.

363. It has also been the practice to pass through the Journal the Stock Accounts of salt, &c. The General Journals should be confined to the record of cash receipts and

payments, and the record of such transactions as relate to stock or quantities of stores should be confined to Store Accounts.

Each Department has "Profit and Loss" account.

364. In place of carrying Revenue direct to a Revenue Account, the books are prepared with a separate Profit and Loss Account for each Department, and these are again transferred to a General Profit and Loss Account. The entries are as follows :—The Land Revenue is debited with the demand (the amount assessed). Collectors are debited and Land Revenue credited with Receipts. Profit and Loss of Revenue Department is credited with demand and debited to General Profit and Loss Account. General Profit and Loss Account is debited and Territorial Revenue credited, whilst Land Revenue is closed by Balance. It would be more simple to omit the intermediate accounts, and carry Revenue at once to the Head of Revenue.

Supplementary Establishment not successful in working up arrears.

365. Considerable efforts have been made to get rid of the large amount of arrear of abstracting by the employment of a supplementary Establishment, but the work has been so badly done that the castings cannot be made to agree, and the whole will have to be done over again by better trained hands.

Sundry Accounts.

366. Besides the Collectors' Accounts, there are the Accounts of the Custom Department, over which the Audit check is but slight, those of other Revenue collections, of the Small Cause Courts, the House of Correction, the Calcutta Police, Burmah Accounts, Local Mofussil Accounts passed by Magistrates, Port Accounts, Convict Accounts, Account of Cantonment Abkaree, Nuddea Toll Account, and a variety of others, which add much to the labor of watching over the more important Accounts.

Quarterly Accounts furnished to the Revenue Board.

367. Two copies of the quarterly Revenue Account are furnished to the Revenue Department, and an annual Statement of Demands, Collections, Remissions, and Balances.

Monthly Abstract of Receipts and Payments.

368. The Collector sends a monthly Abstract of Receipts and Payments, adjusted and unadjusted, in advance of the regular Account Current, with which, however, it does not always agree. These are abstracted into sections, and a consolidated abstract is furnished to the Auditor General, who compiles a General Account for the Financial Department, but except during the preparation of the Budget, they seem to be of little use. The rapidity with which the regular monthly unclassified Account Current will, under the proposed system, be rendered, will probably supersede the necessity of the preparation of this and other Statements, merely

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furnished because the regular accounts come too late to be available.

Statement Department.

369. There is a special Statement Department in which a variety of Statements are prepared; amongst others there is the Statement of Interest paid at each Treasury, which is sent to the Accountant General for comparison at the Loan Office. A Statement of the Jail Fund of each district shows Receipts and Payments and profit on manufacture, and the disposal of the balance after payment to the Jailor of the commission to which he is entitled. Stamp Revenue Statement, Statement of Sheriff's Fees in the Mofussil, Statement of Educational Funds compiled from Treasury Accounts, which, however, does not agree with the accounts furnished by the Director of Education. Statements of Amalgamated District Road Fund, of Tolls, Ferries, Labor Fund, of Howrah Station Fund, and others. These all require an amount of attention and investigation which the Auditor is scarcely in a position to afford.

Receipt of Revenue and payment of Expenditure.

In the Mofussil.

370. We have already explained the course which should be pursued with regard to Receipt of Revenue and the Payment of Expenditure. In the Mofussil the Revenue should be paid as far as possible direct to the Head Treasury, or be transferred there from the Sub-Treasuries. The payments should be made by the Officer of the Treasury under permanent authorities issued from the Office of the Deputy Auditor and Accountant General, and local payments and allowances should be issued under orders signed by a local authority, and by his Accountant or Chief Clerk.

At the Presidency.

371. At the Presidency, Revenue should be paid to the general account of the Presidency at the Bank, and payments should be made under the special authority of the several Heads of Departments by the Examiner of Claims, out of a Drawing Account at the Bank which would be fed as required by Writes Off from the General Account.

Record and Audit.

372. The vouchers for the Receipts and Payments would flow up through the Treasury accounts from the Mofussil, and through the Examiner of Claims for payments at the Presidency to the Audit and Record Branch of the Deputy Auditor and Accountant General. Here the first step would be to take such Treasury accounts as may have reached the Office, and carefully examine the correctness of the vouchers and of the accounts.

Vouchers must be in proper order before payment.

373. As pre-audit will have ceased, so there will be only one column for all charges, and the terms "Adjusted" or "Un-

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adjusted" and "Inefficient" will no longer be used. Advances recoverable will be carried to a special head in the Account. Care must be taken by the Officer in charge of the Treasury that before payment is made, each voucher is in proper order and supported by the proper signatures. So long as this is the case, the voucher should be passed in the Treasury account, and any irregularity which may appear in the payment having been in excess of the Budget Grant or otherwise, should be met by calling on the Officer who authorized the payment to explain the cause or make good the excess. In the case of computations, and other matters where the Treasury Officer has the means of exercising a check, any incorrect voucher or over-payment should be struck out of his account, and he should be directed to alter his balance accordingly.

Authorizing Officer and in some cases Treasury Officer to be held responsible.

374. Printed vouchers should be supplied, so as to have as much uniformity as possible, different colors and shades of color of ink or paper being used for different classes of expenditure, and across the top should be a space for the insertion in a very clear manner of the head of Service to which the voucher relates, and the Treasury at which paid should also be marked upon it distinctly.

Vouchers should be printed and on different colored paper

375. The vouchers having been carefully examined at the Account Office as regards their general correctness, and the proper classification as marked at the top, any rejections or corrections will be entered on the account, and the balance will be altered accordingly. A correction paper will be transmitted to the Treasury Officer, who will be directed to correct his account in the manner shown on the correction paper, so that his Balance will agree with that of the Account Office. A rejected voucher when made correct would again be introduced into a subsequent account, the same as if it were a fresh voucher.

Accounts will be examined and corrected.

376. The month's Accounts being thus examined and adjusted, the vouchers themselves would be passed on to the Clerks having charge of the detail Books. There would be separate detail Books for each large Head of Service, and where the payments are few, a section of a certain number of pages would be sufficient. These Books would record the date, where, and by whom paid, the particulars of the payment, the gross amount, the deductions, and the net payment. The payments made by the Examiner of Claims would, in the same manner, be passed over for entry in the detail Books, and at the end of the day an Abstract Sheet would be prepared, upon which the totals of the day's entries would be inserted under each Head of Service, and

Vouchers passed for entry in the detail Books.

Daily Abstract Sheet.

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the total of these must agree with the total amount of payments by the Examiner of Claims, and of accounts passed by the Examiners of Treasury and other Accounts. The Receipts would be entered in a similar manner.

Vouchers read off against Authorities.

377. The following day the entries in the detail Books would be read off against the authorities or the Establishment Books upon which the payments had been made, and care should be taken to see that each payment is duly marked off, so that there may be no fear of a second payment for the same Service being passed. At the end of the month a monthly Abstract should be prepared from the monthly totals of the detail Books, and the total of this Abstract should agree with the aggregate totals of the daily Abstracts.

Monthly Abstract.

Cash Book, Journal, and Ledger.

378. The Cash Book would be posted from the daily Abstract, and the monthly Abstract of Receipts and Payments would form the foundation of the monthly postings into the Journal and Ledger, and as the examination and record of the accounts has been proceeding during the whole course of the month, the entry of audited expenditure may be completed from month to month within a few days after the close of each month.

Monthly records of audited charges.

379. With a complete set of monthly accounts founded on correct data, and examined and proved within a short time after the date of the transactions, it will no longer be necessary to keep up the double set of accounts which now occupy the time of officials, and are indeed the main cause of the state of arrear which is the great drawback to all Indian Accounts.

State of arrear.

380. In exemplification of the state of arrear in these accounts, the following information may be given from a Report by the Auditor General of India, dated 4th February 1864.

Auditor General's Report.

381. The Bombay accounts for 1861-62 had been submitted, whilst for Madras those only for the year 1860-61 had reached the Financial Department, and some differences remained to be reconciled. In the North-Western Provinces the Books were still more in arrear, those for 1859-60 being the last that had been received, and the same was the case with regard to those of the Punjab. There are also some Post Office and Public Works balances of ten to sixteen years' standing, which have defied every attempt at adjustment, and eighty deposit Registers, of which fifteen refer to 1857-58, are still unclosed. In the Accountant General's Office the arrears are stated to be—

27 Accounts Current, of which the oldest is for 1859-60.

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15 Annual Reports of five Service Funds from 1859-60 to 1861-62.

6 Extracts from the annual Accounts Current of the several Presidencies for Departmental check from 1855-56 to 1860-61.

Balances of twenty-seven Heads of Account in the General Books, the earliest referring to the 6 per cent. loan of 1811-12, to be finally settled, besides the closing and adjusting of the Durbar and Revenue Heads.

The adjustment of 424 personal Accounts, some prior to May 1854. The Books for 1860-61 have been closed, but no date can be fixed for the closing of those for 1861-62. The Bengal Accounts are at least eighteen months in arrear.

Small value of Accounts in arrear.

382. This summary of the Report gives a fair notion of the state of the accounts and of the small value, in a financial point of view, of the labor expended upon them. It has necessitated a second complete set of accounts founded on incorrect data, but still, with all its imperfections, more useful than those which appear always to have been in a chronic state of arrear.

New monthly system will avoid arrears.

383. Under the system proposed, a correct Return of Revenue and Expenditure will be furnished, month by month, to the Financial Department, and all the other Estimates and Returns furnished monthly, quarterly, and annually, may be dispensed with. The labor thus set free can first be employed in bringing up the arrears of past years, and when this is complete, a considerable saving may be effected in Establishments. There is also reason to believe that a reduction might be made in the number of Treasuries and Sub-Treasuries whereby the accounts would be simplified with a diminution of cost.

Saving of Establishments.

Deficiency of superintendence.

384. Although large savings will be possible in the working portion of the several Offices, there will still remain a great deficiency in the superintending power of the Account Departments. It is quite impossible at present for the Deputy Auditor and Accountant General to make himself master, and watch over the conduct of a great part of the business which is under his charge, and he is also quite unable to pay, as he should, periodical visits of inspection to the several Treasuries rendering accounts to his Office. This periodical inspection is of great value, and it cannot be expected that the account duties of the Treasuries will be well conducted if they are never looked after by the Chief Officer of Accounts.

Visits of inspection to the Treasuries.

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Officers officiating for others during absence.

385. There is also another arrangement of the Indian system which materially interferes with the well working of the several Account Offices. The practice at present is that if a superior Officer is absent on extended leave, the Officer next in succession to him takes his place, and officiates for him during his absence. The Officer thus succeeding leaves his own office to be taken up by the next in succession and so on. The result is, that from the highest office to the lowest, there is, on each occasion, a complete interchange of directing Heads. Officers are moved from one extremity of India to the other. Not one of these is acting for himself, and each is officiating at an office where he is almost a stranger. As leave of absence amongst the higher class of Officials is not unfrequent, these constant changes become very detrimental to the Public Service, and place the real conduct of the business very much in the hands of Native or Subordinate Assistants.

Interchange of directing Heads.

Each Officer should have an efficient Deputy.

386. The remedy for this state of affairs would be to give to each Deputy Auditor and Accountant General an efficient Deputy, who could aid him in general superintendence and in the inspection of the Treasury Offices, and who, in case of the absence of the Chief on leave, could take his place and carry on the business of the Office without deranging the internal economy of every Account Office downwards to the bottom of the scale. Each Deputy should receive a fair amount of salary compared with the Chief of the Office, and although to give to each Office an efficient Deputy would require a considerable addition to the Grant for this Service, it must be recollected that the abolition of the Offices of Civil Paymasters and their Establishment will cause a saving which will do more than amply meet any additional expenditure which may be required on this ground.

Cost will be met by abolition of Offices of Civil Paymaster.

Inducements should be held out to attract good Officers.

387. The Service of the Financial and Account Departments is less attractive than that of the General Service, in which there are much larger prizes to be attained more readily. It would not be good policy to deprive the Financial Service of five of its best appointments without offering some other inducement sufficient to attract good men to this important Department of the Government. The appointments that are proposed are undoubtedly required, will add much to the efficiency of the Service, and a large saving will still remain from the reduction of Establishments. It would be of advantage if some of the present Civil Paymasters could be transferred to these new appointments, as they would bring with them a large amount of practical knowledge

which would be most valuable in carrying out the duties assigned under the new system to the Office of the Deputy Auditor and Accountant General.

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Annual Account.

388. As the Budget Estimate was the first starting point of the Accounts, so must the annual Account be the last point to which they all lead up. This Account will bring together and contrast under every Budget Head the total estimated and the total actual Receipts and Payments of the year. As this Account will have been in preparation month by month from the monthly Returns of Revenue and Expenditure furnished to the Financial Department, there will be little difficulty in completing the final Account for the year, and upon this will be shown all savings and excesses upon the Budget Grants, the reasons and the authority upon which any excesses were permitted, and how they have been met. It must be borne in mind that in all cases where excesses seem probable, sanction for meeting these from other quarters must be obtained before the expenditure is allowed to take place. The form of this Account will follow that of the Estimates.

Budget Check Registers may be dispensed with.

389. The annual Account will give the total Revenue and Expenditure of India in a complete form, but in the mean time the monthly Return will have kept the Financial Department well informed as to the progress of Revenue and Expenditure, and the labor of keeping up a Budget Check Register for each Deputy Auditor in which are entered a number of petty transfers between Budget Heads, may be saved.

Accountant General's Office.

390. The Office of the Accountant General for India performs for Political Treasuries and for some Departments which are specially under the Government of India duties similar to those carried on at the Office of the Deputy Auditors and Accountants General, and the business as regards these should be dealt with much in the same manner. He should have his efficient Deputy to aid him in his work, and act for him in his absence, and there should here also be an Examiner of Claims to pass Cheques upon the Bank of Bengal for such payments as belong to the Government of India. If, however, as has been proposed, the Bengal Office of Account is placed under the same roof as that of the Accountant General, an arrangement might be made under which the same Examiner of Claims might act for both Departments. The mode adopted for paying the Half-yearly Dividends by Interest Warrants is so similar to that of Cheques that the present arrangement need scarcely be disturbed.

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Accounts received by Accountant General.

391. The Accountant General receives from Treasury Officers and others 85 Accounts per month, which should be dealt with in the manner described above. The number of vouchers passed by the Bank are about 10,000 per month, besides bills, remittances, and vouchers connected with 16 Civil Funds.

Military and Public Works' Accounts.

392. The Military and Public Works' Accounts have till now been brought into the Accountant General's Books in full detail. As these Departments now keep entirely separate accounts, it becomes unnecessary to introduce into the Imperial Books more than the Receipts and Expenditure under a limited number of Heads.

Adjusted Charges.

393. Adjusted Charges on account of other Provinces are not treated as Remittances, but are charged in the Accounts against the Provinces concerned. A memo. of these charges is furnished to the several Accountants General, who, however, do not include the adjusted charges in their own accounts, but only in their Audit Report of Expenditure.

Post Office and Telegraph, and Currency Commissioner's Accounts.

394. The Post Office and Telegraph Department being Imperial, are under the Accountant General to the Government of India. The Currency Commissioner's Accounts are also kept by the Accountant General; but under the present form, all transfers are carried into one account with a single column. It would be more clear to have three columns, one for Notes, one for Coin and Bullion, and one for Securities.

Interest on Currency Deposits.

395. The Interest on Currency Deposits goes to Revenue, whilst the expenses of the Department are charged as Expenditure.

Loan Department.

396. The Loan Department is also an important branch of the Accountant General's Office. The preparation of new in exchange for old Promissory Notes in this Department appears to be more complicated than necessary. The old Notes pass through a great many hands; they are registered several times over, and the new Notes receive each three signatures, and two sets of initials besides bearing upon them the signature of the holder to whom interest is to be paid. Four writers are engaged upon the preparation of new Notes, and each is not able to write out more than 20 per day. All Notes deposited are examined half-yearly before payment of Interest.

Deposits on account of Suitors Fund.

397. A large number of Notes deposited with the Accountant General belong to the Suitors Fund, of which some

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deposits have existed more than 20 years. A Clerk from the High Court compares the Accounts daily with the Accountant General, and fees are payable to Government for the duties performed on account of these Funds. In 1862 there were 264 Accounts belonging to the Suitors Fund, and 80 belonging to the Insolvent Debtors' Court, in all 344 Accounts, upon which the Government commission amounted to Rs. 4,883. Police Funds are invested in Treasury Bills, bearing 6 per cent. interest. There seems to be no reason why a fixed proportion of these Funds should not be converted into a Book Debt, bearing interest at a rate not higher than 5 per cent.

Separate Registers for each Loan.

398. A separate Register under each Loan is kept of Promissory Notes held by Government on account of the Suitors and Insolvent Debtors' Funds. The plea against converting these Notes into a Book Debt is, that some of the Notes or of the endorsements might be forgeries, and that Government would incur liability by cancelling the Notes; but with ordinary care, this danger could be guarded against, and the risk of the documents being stolen or lost would be avoided.

Proceeds from the sale of waste lands invested in Promissory Notes.

399. Promissory Notes are received upon the sale of Waste Lands, or Notes are purchased with the proceeds. As the sale of Government land is a reduction of the Imperial Assets, it is very properly held that the proceeds should be devoted to the reduction of Imperial Liabilities, and the Notes which are obtained by the sales are therefore cancelled periodically. The last amount so cancelled was the proceeds of about two years, and amounted to Rs. 9,98,000. There does not seem to be any reason why they should be allowed to accumulate and should not be cancelled as soon as received.

Notes cancelled.

Savings on Cash Balances.

400. Besides the above amount of Notes cancelled by the funds derived from sales of Waste Lands, a still larger amount has been invested out of the Cash Balances. The amount of debt from which the country has been relieved in this manner has been Rs. 99,87,470, making in all Rs. 1,09,85,470.

Registers for interest.

401. There are 79 Registers for interest, and when interest falls due, Schedules of Notes are presented by Bankers, Merchants, and others for examination. If the Note and the endorsements are found to be correct, the interest payable is entered on the back of the Note amongst the endorsements. This mode of endorsing the interest appears apt to cause confusion upon payment. The reason given in its favor is that it marks how far the endorsements have been examined

Mode of endorsing interest on Note.

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and found correct, and so far facilitates the examination for the following half-year. But this could equally well be done by initials with a date, and a special column being appropriated for the date to which interest had been paid, would be much more distinct and less likely to lead to confusion than its insertion amongst a number of signatures.

Interest paid through Treasuries

Special Registers

402. For the record of interest paid at the several Treasuries throughout India, there are special Registers which, as at present kept, are more voluminous than necessary. By a better adaptation of the form, space could be economized, so that 36 folios could be made to contain the information now contained in 140 folios.

Defective check upon interest paid in other Presidencies

403. There is, however, a defect in the check upon interest paid in other Presidencies. The Collector sends notice of the payment of interest to the Accountant General to the Government of India, and charges the amount paid in his Account Current with the Deputy Auditor and Accountant General of the Presidency to which he is attached. The Deputy Auditor and Accountant General includes the amount of interest in the account he renders to the Accountant General in one sum, but does not give the detail of the payments. If, therefore, the Collector were to pay sums for interest and omit to report them to the Accountant General, the omission would not be discovered, the Registry of the interest paid would be incomplete, and a second payment of the same amount of interest would not be discovered by any check in his Office.

Outstanding interest not recorded.

Capital Accounts incorrect.

404. No record is kept of the amount of interest outstanding, and it is evident that the Capital Accounts of some of the older Loans are entirely incorrect. Some of the 5 per cent. Loans of early date are not brought into the Finance Accounts; some of them appear to be much more than paid off, one 5 per cent. Loan to the extent of one lakh of Rupees. These anomalies no doubt arise from errors in postings between various Loans, which, if adjusted, would show that Loans having apparent balances outstanding have in reality been paid off.

Loans in Sicca Rupees.

405. Some of the Loans are in Sicca Rupees, and in these the interest is each half-year computed in Sicca Rupees, and then converted into Company's Rupees. It would be much more simple to convert the capital of the Loan at once into the Rupees now current, and all subsequent conversions of interest would become unnecessary.

Notes transferred to London.

406. Notes transferred to London are enfaced by a Stamp, and are entered in special Registers under each Loan.

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Either new Notes are issued in these cases, or a Certificate by the Accountant General is attached, showing that the endorsements up to date have been examined and found to be correct. The interest of these is paid in London by the issue of bills drawn on Calcutta, and subject only to the Indian Income Tax.

May be converted into Stock in England.

407. The Notes can in England be converted into a Book debt at the Bank of England, and if it is desired to retransfer to India, fresh Notes are issued at Calcutta upon the production of a certificate from the Bank of England, that the amount of Debt there has been cancelled; but in India holders have not the privilege of converting their Notes into a Book debt. This, if allowed, and adopted to any extent, would save the Government a considerable amount of trouble in the half-yearly examination of the Notes and their endorsements.

But not in India.

Amount of Notes outstanding.

408. The total amount of Promissory Notes outstanding is about 60 crores, of which about ⅓rd is held by Natives and ⅔rds by Europeans.

Fees payable on renewal and transfer of Notes

409. Fees are paid for the renewal of Notes and for transfers, &c., and are recorded in five different Books for the several classes of fees, and they are from time to time paid to the account of the Accountant General at the Bank. There is, however, a want of check in seeing that the total amount of fees collected reach the Bank. It would be less liable to risk if it were made a rule that all applications for renewal or transfer of Notes should be on paper bearing a Stamp equal to the value of the fee payable.

Application should be on stamped paper.

Fees for searches paid to the Clerks.

410. Searches are made by the Clerks after Office hours, and the fees in these cases go to the Clerks. The payment of fees to public Clerks on their private account for work connected with their public duties is not a good arrangement, and is apt to lead to abuse. It would be better to make these searches part of the general duties of the Clerks, and let the fees be accounted for in the same manner as other fees.

Supply Bills.

411. Supply Bills are granted by the Accountant General on certificates granted by the Bank, that the money has been lodged there. The Deputy Auditor and Accountant General furnishes each day to the Bank, and to the Accountant General, a list of Treasuries upon which the balances will admit of bills being drawn, and the rate that should be charged, which is generally either at par or at a small premium; and at the close of the day the list is returned to the Deputy Auditor and Accountant General, with the amount of bills

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which have been sold to the public marked against each Treasury. It would be more simple if the Bank were to issue the Bills themselves in place of the certificates upon which the Bills are granted by the Accountant General, and there appears to be no objection to this course.

The issue of bills in the hands of the Assistant Accountant and the Superintendent.

412. The Assistant Accountant signs the Bills and Letters of Advice, and the Superintendent of the Branch also signs the bills. These two Officers have the power of signing Bills and Letters of Advice to any amount, and would not be detected in any improper issue until the bills had been paid, and the Treasury Accounts had been examined by the Deputy Auditor and Accountant General. The security would be increased if the Advice Lists were signed by some other superior Officer of the Department instead of by the Officers who sign and issue the Bills. The bills drawn by one Treasury upon another are checked by comparing the credits of the one account against the debits of the other.

Remittances include unadjusted debits and credits.

413. In the Bengal Accounts there will be found in the Accounts under the head of "Remittances" a large number of Debits and Credits which are not really Remittances. Receipts which should have been credited to some Head of Service, but regarding which some question has arisen, are carried to the Head of Remittances, and there they are left, and the same with charges. Under the head of Judicial Remittances, there are unadjusted items which have been brought forward, year by year, since 1824. On the 30th April 1861, the amount of unadjusted Judicial Remittances

was on the Credit side	Rs. 4,19,000
and on the debit side	,, 3,87,000

In the Post Office, the Remittance Account showed—

Credits	Rs. 6,25,000
Debits	,, 3,68,000

Active measures should be taken to reduce these and similar amounts under other Heads of Service.

Differences between Accounts.

414. The Departmental Accounts in many instances differ widely from the Treasury Accounts. The Balances do not agree, and must be written off, as they cannot now be adjusted. A Clerk has been employed for four years upon them with small results.

Bills payable include Stores, &c.

415. Under the head of "Bills payable," there is also a large accumulation of unadjusted items. This Head includes stores, adjustments of salaries, inter-departmental adjustments,

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and stores in use since 1856. Stores supplied by the Ordnance Department for use in the Civil Departments are debited to "Bills payable" in the Bengal Books by credit to Military Books. If expended, the value of the Stores is debited to the Department or Head of Service concerned and credited to "Bills payable." If returned into Store, the return value is debited to "Military Books," the difference between the issue and return valuation is charged to the proper Head of Service, and "Bills payable" is credited. This mode of passing Store transactions through Books which should only record Cash transactions, adds much to the complexity of Accounts. The transfer of Stores between Departments should be recorded separately in Store Accounts, showing numbers and quantities only.

List of Bills payable unclaimed

416. The particulars of the Balance of the Head "Bills payable" for the year 1859-60, contain items referring back as far as the year 1817-18, and fill 49 sheets. Bills unpaid for 20 years are carried to credit of Government, and in the year 1856-57, the sum of Rs. 1,07,000 was transferred from the head of Bills payable to the credit of "Profit and Loss." The amount of Bills payable unclaimed in 1859-60 was Rs. 5,14,000, of which the greater portion consisted of current Bills, the remainder principally of Bills drawn on the Treasury of the Collector of Behar in the early part of the year 1857. These were probably paid, but owing to the total destruction of the records of that Office, no proof of payment exists. There is also a large number of Bills of such small amount that they remain unclaimed; these should be written off to Revenue after being kept on the Books for seven years. The particulars of the Balance on the Debtor side fill 17 sheets, the amount being Rs. 4,50,130. This consists almost entirely of departmental adjustments, and Stores in use debited to this head under the inconvenient system described in para. 415.

Departmental, Provincial, and Treasury Accounts do not agree

417. The Accounts generally do not agree with each other. The Auditor General communicates to the several Deputy Auditors and Accountants General the adjusted Receipts and Charges upon their accounts, and the remittances in transitu are taken into account in the adjustment of Cash Balances, but the former are not carried into the Provincial Books, and only appear in the Audit Reports; nor do the Departmental Accounts always agree with those of the Deputy Auditors or of the Accountant General.

Confusion in the Accounts

418. At Madras the Public Works Controller reported for the year 1862-63 an expenditure on public improvements

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of 52 lakhs, whilst the Inspector General states it at 40 lakhs, and on the total Expenditure, there is a difference of 32 lakhs. The Deputy Auditor of Bengal, from information supplied by the Controller, gives the Public Works expenditure as 20 lakhs above the Estimate. These discrepancies arise probably from the inclusion or exclusion of Local Funds; but these Accounts have not been brought to a proper agreement. As regards Remittances also there are differences on the Debits and Credits between the Treasury Accounts and the Public Works Department. This confusion will continue to arise till an improved and more simple system of account has been introduced.

Auditor General.

419. The Auditor General's duties are not very distinct from those of an Accountant General. The Accounts of the Accountant General to the Government of India and of the several Deputy Auditors and Accountants General, are here brought into a general Account, but as for the Appropriation Audit which is spoken of as being exercised by the Auditor General, it is only through his Deputies that he can act, for the vouchers upon which alone a real Appropriation Audit can be effected never enter his Office, and all that he can do is to compile the accounts of the other Accountants, and compare the results against the Budget Grants.

Appropriation Audit by Auditor General only general.

Compiles a general Account.

420. The Auditor General consolidates all the accounts of the other Presidencies and Provinces into one general Statement of Revenue and Expenditure prepared from the monthly Returns of Receipts and Payments furnished by the several Deputy Auditors and Accountants General. There is also a consolidated Statement of Receipts and Charges for debt Accounts. These are combined into a Cash Statement, showing on the Debit side, Balance, Revenue, Public Debt Receipts, and Supplies from London, and on the Credit side, Expenditure, Public Debt Charges, Supplies to London, and Balance.

Quarterly and annual Statements.

421. The quarterly and annual Statements are prepared in the same manner as the monthly Accounts; but as the charges are audited and adjusted as the year proceeds, it will be found that the quarterly differ in their results from the three monthly, and the annual from the four quarterly Accounts.

General Cash Balance Statement.

422. A general monthly Cash Balance Statement is prepared from Returns furnished by each Deputy Auditor, showing for each Treasury the Cash Balance in hand. Abstract Statements are prepared, including Adjusted Charges, Remittances, Account Current London, and Remittances in transitû,

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No Imperial Books.

but there is no regular set of Imperial Books bringing together the Revenue and Expenditure of the Empire in a complete form.

London Stores.

423. London Stores are charged against Departments, and credited to London on the Invoices; but if, as has been asserted, these Invoices occasionally do not reach India till two years after the goods have been sent from England, the record of these transactions must be very imperfect. At the time of our enquiry, the differences of Account under the Head of London Stores amounted to eight lakhs of Rupees. The best mode of dealing with these Stores would be to charge them at once when and where purchased. They would then always appear as charges of the year in which the expenditure takes place, and these discrepancies between the Accounts would not arise. Each Department would send its own Indents to the India Office, and would there be charged with its due proportion of expenditure, and in India the Estimates would be reduced by the amount of Europe Stores that would be provided from England. The Establishment of an Imperial set of accounts, which will shortly be alluded to, would bring all these charges, wherever paid, under the proper Heads of Expenditure.

Stores should be charged when purchased.

Finance Accounts prepared from imperfect data.

424. The Finance Accounts which are sent home to be laid before Parliament as the Accounts of the Indian Empire, are prepared from imperfect and incorrect data, and do not by any means give a complete Statement of the Revenue and Expenditure of the country. These Accounts, as has been explained, are not made up from Accounts of audited expenditure, but from Returns of receipts and unadjusted payments. Large sums are included under the head of "unclassified charges," and some payments made in England on account of India do not appear in these Accounts at all, owing, it is believed, to these payments not having been reported to the Government of India in any official form. In regard to the Finance Accounts for the year 1862-63, we would observe that the amount shown therein, as the expenditure of the Public Works Department, does not agree with the aggregate of the amounts shown in the Accounts rendered by the Deputy Auditors and Accountant Generals of the several Presidencies and Provinces. The amount included in the Finance Accounts is taken from a general Statement furnished to the Auditor General by the Inspector General, Public Works Department; the difference between these two Accounts, which is considerable, is carried to "Local Remittances" so that the Cash Balances

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Appendix No. 11

may not be disturbed. A revised Form of Finance Accounts, to be founded on audited expenditure, is submitted.

Cannot be compared with Budget grants.

125. It is difficult to make a satisfactory comparison between these Accounts and the Budget Estimates, and although they are supported at a later period by voluminous Books of Accounts furnished in detail to the Secretary of State by the several Governments, these Accounts are so bulky and prepared so entirely without classification or arrangement, that for the purpose of check, and of general information, they are useless. They consist of about 40 large volumes of Ledgers and Journals, which are sent to England yearly, but mostly in arrear, and are seldom, if ever, referred to.

Detailed Accounts sent in support of them useless.

Account Current London.

126. Besides these Accounts, there is the Half-yearly Account Current, which is furnished to the Secretary of State by each Government in its own form and under its own Heads of Service, so that a combination of the accounts for the whole of India becomes difficult and uncertain, and after the regular Account has been transmitted, it is usually followed by a series of supplementary accounts to supply omissions, and portions of the Accounts which could not be furnished earlier. Each Presidency and Province, besides sending its own Accounts Current to London, sends a copy to the Accountant General for India. This Officer prepares the Account Current India, from Returns furnished by the several Departments of Military, Public Works, Mint, Post Office, Telegraph, and by the Civil Departments.

Account with the English Government

127. Such transactions as relate specially to the English Government are not included in the several Accounts Current London, but are collected by the Accountant General for India, and are concentrated into one complete Account for the whole of India, and the totals only are incorporated into the Account Current for India. The Accounts Current London are, however, much in arrear; and when they arrive in England, they remain for years without being adjusted with the Indian Accounts.

Accounts Current London, have not been adjusted for years

Some more simple method of adjustment must be adopted.

128. If regularity and accuracy are to be introduced into the Accounts of India, it becomes indispensable that some more simple and certain means be adopted for securing an early agreement between the Accounts in England and in India.

Imperial Accounts in London and at Calcutta.

129. The best mode of arriving at this desirable result would be to establish in Calcutta and in London a complete set of Imperial Books, the one and the other contain-

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ing identical accounts to be posted monthly, and these monthly postings to be interchanged between the two countries by a simple account of Receipts and Payments being transmitted monthly from each side. Where there is a double Government like that of India, with a Viceroy controlling the finances of the Empire ruling at Calcutta, and a Government with still higher powers sitting in London, it seems reasonable that both these Governments should be supplied at the earliest date, and with the utmost exactness, with complete information as to the state of the Finances of the Empire.

Should furnish each Government with exact financial information.

430. Great detail need not be entered into, and the Secretary of State might himself determine the Heads of Service or Classes under which he will furnish to the Indian Government the monthly account of Home Revenue and Expenditure; it would only be necessary that the Ledger Headings used here and in England should be uniform, so that the postings would in each case be carried to the same Ledger Account, and the Accounts would on each side be uniform and agree.

Details not necessary, but Accounts should be uniform.

431. One great advantage of this arrangement would be that no adjustments of Receipts and Charges between the two countries would be necessary, but all final payments, whether made here or in England, could at once be charged to the proper Head of Service in both sets of Books, and there would be no danger, as there now is, of Charges debitable to India being omitted from the Home Accounts, and still not appearing in the Indian Accounts, nor would it be years before the mutual accounts are agreed as is now the case.

Adjustments would not be required.

432. The Accounts would be agreed month by month, and any discrepancy arising between them would at once be set right, and the Home Government would thus always be in possession of full financial information up to the latest date possible. The charges against Her Majesty's Government would appear on the English as well as on the Indian Books, and would be recovered in England by the Secretary of State, and the recoveries would appear to the credit of the Indian Government in both sets of Books, and the same course would be pursued with regard to the claims of the English against the Indian Government.

Accounts would be agreed month by month.

433. In order to secure correctness and uniformity, it will be desirable that the transactions of other Presidencies and Provinces should pass through the Supreme Government, in place of being sent independently to England, so that they would appear in the Imperial Books at Calcutta and in England

Financial transactions of all the Governments and Administrations should pass through Imperial Books.

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in an uniform shape, and complications and discrepancies would be avoided. This need not in any way trench upon the independence of the several Governments; for, without question, the Finances of India are Imperial, and should be dealt with as such, especially as simplicity of accounts accuracy and speed in arriving at important financia, information are the objects in view. Instructions from home relating to accounts should be issued to the Supreme Government, and should not be sent from England to Bombay or Madras, as has often been the case, as this course prevents necessary uniformity, and would be apt to bring confusion into the Imperial Accounts.

Imperial Books should commence with the year 1864-65 experimentally.

434. If the several recommendations proposed in this Report are adopted, there would be but little difficulty in starting the new Imperial Books for the year 1864-65 at all events experimentally, and during the first year, any adaptations which might, upon the experience of a few months' working, appear to be desirable, could be introduced, so that on the 1st May next, the Books would commence the new year in a very complete shape. Specimens of the proposed monthly accounts for transmission between India and London will be found in the Appendix.

Appendices Nos. 12 & 13.

Annual Account.

435. From these books would be prepared the Annual Account of audited Receipt and Expenditure, which would give an exact comparison against the Budget Estimates, and show the savings and excesses on the several Budget Heads as described above.

Establishment of the Imperial Accounts.

436. The Establishment of the Imperial Accounts upon the new system would meet with but little difficulty in England, where there is a supply of trained Accountants, but here in India, in order to carry out the system with success, it would be necessary to select an Officer to take charge of the Imperial Accounts, who is thoroughly acquainted with the most modern system of official Account-keeping. A good Assistant and a few good Clerks would be all that would be required.

Audit Board.

437. Besides the Auditor General, there is an Audit Board, which at one time used to consist of two Members, but it has now been reduced to the Auditor General himself with a Secretary and two Clerks. The duty of this Board consisted in settling points relating to Accounts, which were sent to it for decision, acting as a Board of Appeal. But now that it has been reduced to one Member, and that this Officer appeals from himself as Auditor General to himself as Member of the Audit Board, it seems time to abolish the Board altogether.

Acts as a Board of Appeal.

Board should be abolished.

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The decision of the Auditor General as such should, in these matters, be sufficient and final.

Financial Department proper.

438. The Financial Department proper keeps no actual accounts, but only exercises a general control over the accounts and finances. The Principal Assistant Secretary has the general supervision over the Estimates, the increases or decreases of Revenue or Expenditure, the Cash Balances, the Bullion, Currency, and Railway Accounts, whilst the 2nd Assistant Secretary has the general charge over items of Expenditure and generally assists the Financial Member of Council. But these are chiefly Secretariat duties, and have no direct bearing upon the system of Account.

Duties of the Assistant Secretaries.

Large saving of Establishments will follow the adoption of the new system.

439. The saving by the introduction of the new system will ultimately be very considerable, owing to the abolition of pre-audit and the cessation of the present system of having two complete sets of Accounts and the labor of working up arrears. For a time, however, the whole strength of the Offices should be thrown upon bringing up the arrears of such accounts as are of any use.

Revision of Establishments.

440. The recommendations which have been proposed would, if carried out, necessitate a complete revision of the present Establishments, but as the alterations would be gradual, and as a large amount of arrear under the present system would have to be brought up, it would be premature to propose the changes which at a later period will become necessary. We are, however, of opinion that it is very desirable that the title of "Accountant General to the Government of India and Auditor General," should be at once altered to that of "Controller General;" and, that the title of "Deputy Auditors and Accountants General" be altered to that of "Accountant General," it being understood that in this title would be implied those of "Auditor" and "Civil Paymaster." In regard to the duties of the Controller General, they should extend to the general control of the finances of the empire: he would be responsible for the compilation of the General Budget Estimates of India; and for the record of the Expenditure. The duties hitherto performed by the Controller General, in his capacity as Accountant General to the Government of India, would continue under his directions.

Want of able Deputies and of a better class of Clerks.

441. It is only at present desirable to call attention specially to the want that is felt of having in each Account Office a Deputy in a position thoroughly to assist his Chief in his important duties, to take his place during his absence, and to assist in carrying out a system of periodical inspections of the several Treasuries, a duty which we look upon as of

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much importance, but one to which at present sufficient attention has not been given, and further to the desirability of securing the services of a better class of clerks than are employed in some of the Public Departments. For instance, in the Office of the Accountant General, 20 of the Clerks receive only Rs. 15 per month; in the Office of the Deputy Auditor and Accountant General, 50 of the Clerks do not receive more than Rs. 20 per month; and in the Small Cause Courts there are employed 186 Clerks, besides 34 Peons and a temporary Establishment. The Clerks enter at Rs. 10 and 15 per month, and it scarcely seems surprising that with such salaries so large a number is found necessary. With a more intelligent class, probably half the number would do the work better. When merchants give Rs. 50, Rs. 60, and Rs. 100 for Clerks who write English, it is not likely that Clerks at Rs. 10 and 15 are worth much.

Establishments.

442. The Offices of the Auditor and Accountant General of the Government of India, of the Deputy Auditor and Accountant General, and of the Civil Paymaster, employ at present 8 Superintending Officers, 467 Clerks, and 128 Servants, &c., at a cost of Rs. 5,35,989. This leaves a wide range for re-organisation and reduction of numbers and cost.

Privilege Remittance Transfer Receipts.

443. There is a practice in India which has been carried to such an extent as seriously to burden the public accounts with transactions which have no legitimate place there. It has been usual to accommodate Officers receiving pay or salary with a portion of pay, and the balance is given them in what are called Privilege Remittance Transfer Receipts, which are orders payable at any other Treasury in India.

Government becomes Commission Agent to its Officers.

444. This system throws a great portion of the private remittance business of India upon the hands of the Government, and it is evident in these transactions that whatever is the greatest gain to the individual is the greatest loss to Government, who have to supply the funds, whatever the Rate of Exchange may be. This privilege is extensively used for the payment of Tradesmen's Bills, &c., each Officer drawing numerous Bills for trifling sums, so that Government becomes in fact the Commission Agent of its own Officers. Cases have also been quoted, with what truth we know not, that, where the Rate of Exchange has made it a matter of profit, Officers have made use of their privilege in favor of Bankers, &c., who were thus enabled to remit their own money at the cost of the Government. A check

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should be put on this system which at some Treasuries causes nearly half the remittance work of the Office.

A check should be placed on this system.

445. In two Provinces alone, the Punjab and the North-Western Provinces, the number of Privileged Remittance Transfer Receipts drawn on the Bank of Bengal in one year were 11,223, against 7,643 bills drawn for State purposes. In the Bombay Presidency the amount of Supply Bills drawn in the year is stated to be Rs. 21,63,968, whilst the private transactions of privilged persons amounted during the same period to Rs. 27,06,807. It thus appears that where data have been given, the private transactions far exceed those of the public.

Large number of private transactions.

446. When it is recollected that all these documents have to be prepared and recorded at the place of issue, that they must be transmitted by post from and to every part of the Empire, that they have to be examined, paid, and recorded at the place of payment, it must be admitted that the labor thrown upon public Officers for private purposes is very considerable.

Labor entailed upon the Government service.

447. Banking facilities and other means of remitting money are increasing so rapidly in India, that it will be no hardship to put a stop to the practice except in some few exceptional cases.

Increase of banking facilities render privilege unnecessary.

448. Wherever there is an European Bank, a Money Order Office, or where Currency Notes circulate, the privilege should cease. In other cases not more than one Transfer Receipt should be granted to each privileged Officer per month at the charge of 1 per cent., unless supply bills are selling at a higher rate, in which case the charge should be equal to that on supply bills, and the lowest fee payable should be one Rupee for any transfer receipt of smaller amount than Rs. 100. This charge will check the practice which exists of taking out Privilege Remittance Transfer Receipts for sums of most trifling amount.

Limit which should be placed upon their issue.

449. The abolition of pre-audit will render unnecessary, in a great degree, the practice which exists to a considerable extent of making what are called Permanent Advances. These are Funds supplied to disbursers, in order to meet contingent and other similar charges for which pre-audit cannot be obtained in time to include them in the month's accounts. Under the proposed system, this difficulty will be removed, and Permanent Advances or fixed Imprests should only be granted to meet small cash payments.

Permanent advances.

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Should only be granted to meet small cash payments.

450. A small sum might in these cases be advanced, out of which petty disbursements should be made under the directions of the Accountant, and from time to time the disburser would present the vouchers which he had paid, and recover the amount from the Accountant, thus replacing himself in funds to the exact amount of the original advance.

Cheques should not be drawn for trifling sums.

451. This arrangement would often obviate the necessity of drawing a large number of Cheques for very small amounts, for instance, the Military Paymaster is stated to have drawn a Cheque for a few pies. This involves much trouble to the Payer, to the Payee, and the Bank or Treasury, and might be obviated by a small permanent advance being granted not much more than sufficient to meet the day's cash payments, which should be limited to small sums, and at the close of the day a Cheque would be drawn for the amount of the cash payments, so that the cash advance would always be the same, and the Register of Cheques would show the total daily payments. Where the disburser has not ready means of obtaining and cashing Cheques, he might be entrusted with a larger amount as a permanent advance, but it should never exceed one month's payments. Fractions of annas should be omitted from the General Accounts, any sum above six pies being treated as one anna.

Local Departmental audit.

452. The system of local audit in the Departments themselves is one which might, with advantage, be considerably extended. In place of compelling Officers to send their vouchers and full copies of their accounts to the Deputy Auditor and Accountant General, it would save much labor and be equally effective if that Officer were to depute an Examiner to audit and report upon the accounts by inspection of the books and documents themselves at the Office of the Accountant. The whole of the copying would be saved, and the vouchers would not be removed from the custody of the Officer who may frequently have occasion to refer to them, and the Examiner would have the opportunity of seeing that the Departmental Books are properly kept. The Examiner should be changed occasionally, so that the audit would not always be in the same hands; but this mode of audit should be looked upon as part of the general duties of the Audit Department, and not give any claim for extra remuneration. Offices like that of the Administrator General should be brought under this system, and the appointment of special Auditors should cease.

Large amount of copying would be saved.

No extra allowances should be granted.

Publication of Accounts.

453. When once the proposed arrangement of posting Receipts and audited Expenditure monthly into the Imperial

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Books has been established, there will no longer be any difficulty in preparing accurate Accounts, either monthly or quarterly, to be published for general information. This has not been desirable so long as the monthly, quarterly, and annual accounts did not agree with each other, but if the recommendations that have been made are carried out, there will be no fear of discrepancies, and the Public Accounts may be published with advantage.

Different years which are in use.

454. A question bearing upon this subject relates to the period for which the Estimates are prepared and the Accounts are made up. There are at present the Calendar year commencing on the 1st January, the Umlie year commencing in June, the Bengal year commencing in the middle of April, the Fussli year commencing on the 10th June, the Madras Fusli year commencing on the 1st July, the Mahommedan and other Native years, the English Financial year commencing on 1st April, and the Indian Financial year commencing on 1st May.

Year commencing 1st May.

455. This latter year, commencing on the 1st May, probably owes its origin to commercial convenience, the shipping season in India formerly closing on 30th April, on account of the commencement of the S. W. Monsoon. No such object has any weight at present, and it may be worthy of consideration whether this date is the most convenient for the public Accounts. This seems very doubtful, for the date is not uniform with that of the English Financial year. It throws the consideration of the Budget and the closing of the Annual Accounts into the hottest period of the year, and sends the Annual Accounts home at a period too late for the consideration of Parliament.

Objections against this year.

Year commencing the 1st April.

456. An alteration of the date to 1st April would bring the Budget and the accounts one month earlier, and there would then be uniformity between the English and Indian accounts. But even with this change, the annual accounts would arrive in England too late to aid in the Parliamentary discussions on the Indian Budget.

Year commencing 1st January.

457. This would not be the case if the Indian Accounts were closed on the 31st December, giving then four months for their preparation, they would reach home early in June quite in time for the Parliamentary discussions. The question would be whether, by the end of December, there would have been sufficient time, after the setting in of the cold season, for the preparation of the Estimates and of the Budget Statement. There might also be some inconvenience to the Public Works and the Survey Departments, if the Budget year were

CONCLUSION

made to divide their expenditure in the middle of their out-door operations.

Fusli year.

458. In some parts of India the collections of Revenue are made according to the Fusli, or some other native year. Whatever year is fixed upon as the Financial year of India should be made universal throughout India, and all Accounts and Collections following the rule of some local year should be converted into the general financial year.

CONCLUSION.

Recommendations which have been made.

459. Before concluding this Report, it may be well to sum up the principal recommendations which have been made, leaving a number of minor suggestions to be sought for in the body of the Report.

Budget Estimates

1st.—The first recommendation relates to the Budget Estimates, which should be simplified, re-classified, and rendered uniform, so that all the Budget Estimates can be brought into one General Budget Estimate for the whole of India, including the Receipts and Expenditure of the Home Government. By omitting a quantity of useless detail, and by a re-arrangement of the Services, a reduction in size will be made in the Bengal Budget Estimate alone from about 450 pages to 61 pages, and this will include 10 pages of matter giving some very useful information which was omitted from previous Budget Estimates; other Estimates will be capable of reduction in like proportion.

Intermediate Estimates

2nd.—It is further recommended that the several intermediate Estimates which are generally inexact, should be superseded by a monthly Statement of actual Receipts and audited Expenditure.

Departments to keep Accounts.

3rd.—That Government Departments controlling Receipt or Expenditure should keep their own departmental Accounts, examine Claims, and authorize expenditure appertaining to their departments, and that there should be a general revision of these Accounts.

Pre-audit to be abolished.

4th.—That pre-audit by the Civil Paymaster be abolished, and the responsibility of passing claims be thrown upon the Departments concerned.

Departmental Account to be subject to Post-audit.

5th.—That the departmental Accounts be subjected to a monthly Post-audit by the Deputy Auditor and Accountant General, either by a local audit conducted by one of his Officers in the Department itself, or upon departmental Accounts rendered to him monthly.

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Treasury Accounts to be unclassified

6th.—That Banks and Treasuries in place of rendering classified Accounts Current should render simple unclassified Accounts made up day by day, and transmitted, with vouchers, to the Deputy Auditor General daily by the Banks at the Presidency Town and by instalments on the 10th, and last day of the month by the Treasuries and Branch Banks, so that the audit of these accounts may be completed immediately after the close of each month.

Revenue Accounts to go to Revenue Board

7th.—That accounts relating to the assessment and collection of Revenue, and to arrears and all Statistical Returns be furnished by Collectors to the Revenue Board, and not to the Deputy Auditor and Accountant General.

Fixed charges to be paid on permanent orders.

8th.—That salaries and fixed charges be paid under permanent orders.

Varying charges to be passed by local Officers.

9th.—That travelling, contingent, and other varying charges be paid in the Mofussil under the orders issued by the Commissioner, the Judge, the Collector, or other high Official, within the limits assigned by the Budget Grants; these orders to be signed as examined by the Officer in charge of the departmental Accounts.

Presidency payments to be passed by Examiner of Claims.

10th.—That Orders for payment issued by Departments in the Presidency Towns shall be passed by the Examiner of Claims to be attached to the Office of the Deputy Auditor and Accountant General.

Examiner to draw Cheques on drawing Account.

11th.—That the Examiner of Claims shall pay by drawing Cheques upon a Drawing Account at the Bank, which shall be fed as required from the General Account; and that payments by Cheques drawn on the Branch Bank shall be dealt with in the same manner.

Government of Bengal to have separate account.

12th.—That the Government of Bengal shall have an account at the Bank of Bengal separate from the account of the Government of India.

All Government balances to be treated as such by the Banks.

13th.—That all Government moneys, whether in the hands of the Government of India, of the Government of the Presidency, or of any of its disbursing Officers, shall be considered as part of the Government Balance, and shall be treated as such by the Banks.

Payments to come at once under audit.

14th.—That all payments passed by the Examiners of Claims shall at once come under the audit of the Deputy Auditors and Accountants General; and those paid at the Treasuries by instalments twice a month.

Claims on Government of India to be treated in same manner.

15th.—That the claims upon the Government of India shall be treated in the same manner by the Auditor and Accountant General to the Government of India.

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Improvements in mode of collecting and recording Revenue.

16th.—That sundry improvements be carried out in the mode of collecting Revenue and of recording the Receipts and Disbursements.

Monthly Record.

17th.—That the Record of Receipts and Disbursements be monthly on actual Receipts and audited Expenditure.

Arrears to be avoided.

18th.—That arrears be brought up and be avoided for the future.

Unadjusted and inefficient to cease.

19th.—That the terms "adjusted," "unadjusted," and "inefficient be excluded from the accounts.

Transfer Receipts.

20th.—That a limitation be placed upon the issue of Privileged Remittance Transfer Receipts.

Rules regarding allowances, &c.

21st.—That the rules regarding leave, deputation allowances, and travelling allowances be simplified.

Efficient Deputies to be appointed.

22nd.—That the system of transferring Officers from all parts of India to officiate for Officers on leave be abolished, and that efficient Deputies be supplied to each Account Office to assist the Chief and act for him during his absence.

Vernacular Accounts to be discouraged.

23rd.—That the keeping of Accounts in the vernacular be avoided by the encouragement of Clerks competent to keep Accounts in English, and by the translation of vernacular documents at the first stage of proceeding.

Annual Accounts

24th.—That Annual Accounts be prepared completely working up to the Budget Estimates, showing under each Head the savings or excesses of expenditure, and the authority under which these latter have been incurred.

Imperial accounts to be established.

25th.—That a set of Imperial Accounts be established at Calcutta and in England, containing identical entries, and concentrating all the Financial transactions of the Indian Empire, both here and in England.

Account Current London.

26th.—That the Account Current London, and that with Her Majesty's Government be superseded by a monthly Statement of Receipts and Disbursements to be mutually exchanged between London and Calcutta.

Stores to be charged where purchased.

27th.—That all stores be charged when and where purchased against the Department indenting for them.

Accounts to be published.

28th.—That when the Accounts have been brought into order under the new system a Statement showing the results shall be published for general information at the close of each quarter and of each year.

Financial year to be altered.

29th.—That the Financial year be made to commence on the 1st January, or if this is found to be too early after

the setting in of the cool season, on the 1st April in place of on the 1st May.

CONCLUSION.

460. These are the principal recommendations; there are, however, a number of minor points which deserve attention, but are too numerous to recapitulate in this resumé. If the general scheme as set forth above be sanctioned, the other suggestions, chiefly dependent upon the adoption of the main proposals, will naturally follow, and no doubt, as the change of system is being worked out, new points and further modifications which have now escaped notice will suggest themselves.

Minor recommendations.

Modifications may suggest themselves.

461. In conclusion we can only express our sincere acknowledgments for the ready attention and hearty co-operation we have met with during our arduous undertaking from every branch of the Service.

CALCUTTA:
7th September 1864.

M. H. FOSTER.
H. W. S. WHIFFIN.

APPENDIX.

ABSTRACT OF APPENDICES

To the Report of the Commissioners of Inquiry into the constitution and the mode of conducting the business of the Financial Department, and of the Offices of Audit and Account attached to that Department.

Number of Appendix.	Paragraph of Report.	Nature of Appendix.
No. 1	63	General Estimate for India.
„ 2	63	Budget Estimate for Government of India (General and Political.)
„ 3	63	Ditto ditto Government of Bengal.
„ 4	63	Extract from Home Estimate Statement of Receipts and Expenditure.
„ 5	212	Permanent Order Form.
„ 6	224	Cash Book of Civil Treasury.
„ 7	224	Bi-monthly Abstract List of payments at Civil Treasuries.
„ 8	224	Cash Account to be rendered from Civil Treasuries with Appendices.
„ 9	227	Statement of daily Cash transactions of ditto.
„ 10	346	Establishments of several Civil Paymasters in India.
„ 11	424	Annual Finance Accounts of the Government of India.
„ 12	434	Monthly Statement of Receipts and Payments in India, (for India Office.)
„ 13	434	Ditto in England, on account of Government of India, (for Calcutta.)

Appendix No. 1. See Para. 63 of Report.

GENERAL

BUDGET ESTIMATE

OF

INDIA

FOR THE YEAR

1864-65.

GOVERNMENT OF INDIA—GENERAL ADMINISTRATION.

CIVIL BUDGET ESTIMATE

OF

REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
INCOME TAX.				
Deductions from Public Officers and others - - -	13,38,440			
Total for Income Tax, Rupees - - - -		13,38,440	- - -	
MINT.				
Duty on Coining Gold - - - - - - - -	8,000			
Ditto Silver - - - - - - - -	6,00,000			
Gain on Copper Coinage - - - - - - - -	6,00,000			
Miscellaneous - - - - - - - - - -	1,92,000			
		14,00,000		
Total for Mint, Rupees - - - -		14,00,000	- - -	
POST OFFICE.				
Postage in India on Letters and Newspapers - - -	11,48,000			
Ditto on Banghy Parcels - - - - - -	3,47,400			
Sale of Postage Stamps - - - - - - - -	22,58,294			
	37,53,694			
Add :—				
The Indian share of Postage on Sea-borne letters recoverable from Great Britain, &c. - -	1,48,830			
	39,02,524			
Deduct :—				
The proportion of Postage to be received in India on account of Great Britain, &c. - -	4,08,666			
	34,93,858			
Mail Cart and Parcel Van Passenger Service - - - -	1,07,200			
Bullock Train Establishment - - - - - - -	12,19,555			
Miscellaneous - - - - - - - - - -	33,787			
		48,54,400		
Total for Post Office, Rupees - - - -		48,54,400	- - -	

REVENUES AND RECEIPTS—*continued.*

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
TELEGRAPH.				
WORKING.				
Fees on Private Messages	8,84,348			
Fees on Service Ditto	1,14,468			
Miscellaneous	28,710			
		10,27,526		
CONSTRUCTION.				
Sale Proceeds of Unserviceable Stores	6,750			
Miscellaneous	224			
		6,974		
TOTAL FOR TELEGRAPH, RUPEES		10,34,500		
LAW AND JUSTICE.				
Fees realized by Officers of the High Court	3,70,000			
		3,70,000		
TOTAL FOR LAW AND JUSTICE, RUPEES		3,70,000		
EDUCATION.				
Entrance Fees to the Calcutta University	24,800			
		24,800		
TOTAL FOR EDUCATION, RUPEES		24,800		
INTEREST.				
Interest on Government Securities purchased for the Currency Department	13,50,000			
Interest on the Shares of the Bank of Bengal held by Government	1,45,000			
On Advances made by the Home Government on account of Civil Service Annuity Fund	40,000			
Ditto on Civil Fund	11,000			
Ditto on Military Orphan Fund	8,000			
Ditto on Medical Retiring Fund	10,000			
Miscellaneous	500			
		15,64,500		
TOTAL FOR INTEREST, RUPEES		15,64,500		

REVENUES AND RECEIPTS—*continued.*

MISCELLANEOUS.	ESTIMATE 1864-65.		ESTIMATE 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Gain arising from difference of Exchange in transactions with the Home Government	3,00,000			
Sale proceeds of Durbar Presents	5,00,000			
Premium on Bills of Exchange	94,250			
Fees for the Renewal, &c., of Government Promissory Notes	26,000			
Commission on transactions connected with the Suitors' Fund	18,000			
Fees for Registry of Passports, &c.	100			
Miscellaneous Refunds	7,000			
Premium on Salary Bills of Mofussil Officers paid at the Bank of Bengal	400			
Sale proceeds of Public Property	4,500			
Difference of Exchange of various Coins	10,000			
Fines, Fees, and Escheats	1,000			
Unclaimed Estates escheated by Government	1,000			
Fees on Commissions	1,500			
Marriage Fees	100			
Miscellaneous Receipts	30,159			
		9,93,009		
TOTAL FOR MISCELLANEOUS, RUPEES	- - -	9,93,009	- - -	

REFUND OF REVENUE.

STATEMENT SHEWING THE ESTIMATED GROSS RECEIPTS FOR INCOME TAX FOR THE YEAR FROM 1ST MAY 1864 TO 30TH APRIL 1865, AND THE ESTIMATED PAYMENTS FROM THIS REVENUE DURING THAT PERIOD ON ACCOUNT OF REFUNDS. (VIDE STATEMENT PAGE 8.)

HEAD OF REVENUE.	ESTIMATED GROSS REVENUE.	DEDUCTION FOR REFUNDS.	ESTIMATED NET REVENUE.
	Rs.	Rs.	Rs.
Income Tax	13,38,940	500	13,38,440
TOTAL Rupees	13,38,940	500	13,38,440

GOVERNMENT OF INDIA—GENERAL ADMINISTRATION.

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE.

GRANT 1.

INTEREST ON FUNDED AND UNFUNDED DEBT.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
5½ Per cent. Loan of 1859-60 - - - - -	58,33,000			
5 „ „ of 1825-26 - - - - -	500			
5 „ „ of 1829-30 - - - - -	100			
5 „ „ of 1841-42 - - - - -	500			
5 „ „ of 1856-57 - - - - -	81,24,000			
5 „ „ for Public Works, 1854-55 - -	10,50,000			
4½ „ „ of 1856-57 - - - - -	1,58,000			
4 „ „ of 1824-25 - - - - -	34,000			
4 „ „ of 1828-29 - - - - -	11,000			
4 „ „ of 1832-33 - - - - -	20,75,000			
4 „ „ of 1835-36 - - - - -	17,00,000			
4 „ „ of 1842-43 - - - - -	42,80,000			
4 „ „ of 1854-55 - - - - -	38,85,000			
4 „ Transfer Loan of 1853-54 - - - -	10,24,000			
3½ „ Loan of 1853-54 - - - - -	30,000			
	2,82,05,100			
Deduct:— Rs.				
Amount of Interest expected to be unclaimed 10,00,000				
Ditto on Government Promissory Notes of the value of Rs. 1,10,00,000 purchased on account of Government 4,95,000				
	14,95,000			
		2,67,10,100		
Loans from the late King of Oudh - - - -	9,16,000			
Ditto from Collisunker Ghosal - - - - - -	2,400			
Promissory Notes for Mysore Princes - - - - -	1,62,000			
Book Debt Loan on account of Madhow Rao - - -	30,000			
		11,10,400		
Total for Interest on Public Debt, Rupees - - -		2,78,20,500	- - -	
Net Increase (or Decrease) in 1864-65, Rupees				

GRANT 2.

INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Interest on Treasury Notes in favor of Service Funds - -	4,65,000			
Ditto on Civil Service Annuity Fund - - - - -	13,00,000			
Ditto on Civil Fund Ordinary - - - - - - } Ditto on Civil Fund under Rules of 1st January 1850 - }	20,000			
Ditto on Appropriated Fund of the Medical Retiring Fund	1,75,000			
Ditto on Reserve Fund of the Medical Retiring Fund -	3,000			
Ditto on Uncovenanted Service Family Pension Fund -	1,23,000			
		20,86,000		
Interest on Soldiers' Deposits in Savings Bank - - -	40,000			
Ditto on Rohilla Donation - - - - - - -	1,842			
Ditto on Unclaimed shares of Prize Money transferred to Lord Clive's Fund - - - - - - -	15,400			
Ditto on Ditto transferred to Poplar Fund - - -	8,400			
Ditto on Deposits of the Administrator General - -	6,000			
Ditto on Bhow Begum's Stipend Fund - - - -	2,00,000			
Ditto on Miscellaneous accounts - - - - - -	5,078			
		2,76,720		
Total Grant 2, Rupees - - -		23,62,720	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

GRANT 4.

FOREST.

Numbers. 1863-64.	Numbers. 1864-65.		Estimate 1864-65.		Estimate 1863-64.	
		Salaries and Establishment.	Rs.	Rs.	Rs.	Rs.
		Forest Commissioners - - - - -	32,700			
		Clerks - - - - - - - - -	6,000			
		Servants - - - - - - - -	300			
				39,000		
		Contingent Charges.				
		Travelling Allowances - - - - - -	5,000			
		Contingent Charges - - - - - -	2,500			
				7,500		
		Total Grant 4, Rupees - - -		46,500	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

GRANT 11.

MINT.

Numbers. 1863-64.	Numbers. 1864-65.	PRESIDENCY—CALCUTTA. SALARIES AND ESTABLISHMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Mint Master - - - - - -	34,320			
	1	Accountant - - - - - -	5,400			
	28	Superintendents and Foremen - -	45,588			
	9	Engineers - - - - - - -	11,460			
	54	Clerks and Writers - - - -	38,220			
	317	Mechanics, Labourers and others - -	40,698			
	65	Servants - - - - - - -	4,662			
	32	Mint Guards - - - - - -	4,452			
	—	Extra and Temporary Establishment -	1,36,000	3,20,800		
		ASSAY OFFICE.				
	1	Assay Master - - - - - -	25,539			
	1	Deputy Ditto - - - - - -	8,270			
	1	Head Assistant - - - - -	4,200			
	8	Clerks - - - - - - -	3,888			
	24	Servants - - - - - - -	2,213			
	—	Extra and Temporary Establishment -	2,800			
		NEW COPPER MINT.				
	—	Pay of Engineers and others - - -	48,000	94,910		
				4,15,710		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - -	—			
		Allowance to Medical Officer - - - -	600			
		MISCELLANEOUS.				
		Charges for Services performed for other Departments :—				
		Manufacture of Weights - - 4,000				
		Sundry Stores - - - - 8,000	12,000			
		Cost of Silver and Copper used as alloy - -	23,500			
		Loss of Weight in Coining Gold - - -	2,000			
		Ditto in Silver - - -	65,000			
		Ditto in Copper - - -	2,500			
		Loss by sale of old Pyce - - - -	5,000			
		Discount on the Sale of Copper Coin - -	37,000			
		Portion of Freight on Stores from England -	2,340	1,49,910		
		TOTAL GRANT 11, RUPEES	- - -	5,65,650	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES_____

GRANT 12.

POST OFFICE.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Chief Office, Calcutta	72,840	
Presidency and District Offices	14,83,771	
Conveyance of Mails, &c.	31,14,387	
Miscellaneous Charges	94,237	
Discount on Sale of Postage Stamps	90,500	
Total Grant 12, Rupees	48,55,735	
Net Increase (or Decrease) in 1864-65, Rupees		

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	Chief Office, Calcutta.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Office of Director General.				
		Salaries and Establishment.				
	1	Director General	36,000			
	1	Compiler of Accounts	8,400			
	31	Clerks	24,960			
	6	Servants	480			
				69,840		
		Contingent Charges.				
		Office Expenses	3,000			
				3,000		
		Total Chief Office, Calcutta, Rupees		72,840		

GRANT 12. POST OFFICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	PRESIDENCY AND DISTRICT OFFICES. SALARIES AND ESTABLISHMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	5	Post Master Generals - - - -	90,000			
	49	Inspecting Post Masters - - -	1,52,400			
	835	Post Masters - - - - - / Deputy Post Masters - - - -	3,83,724			
	1086	Clerks - - - - - - -	3,55,688			
	1991	Sorters and Peons - - - -	1,51,721			
	282	Servants - - - - - - -	20,570			
				11,54,103		
		CONTINGENT CHARGES.				
		Travelling Allowances - - - - -	36,395			
		Rent of Offices - - - - - -	30,512			
		Stationery Allowances - - - - -	56,104			
		Office Expenses - - - - - -	2,06,657			
				3,29,668		
		TOTAL PRESIDENCY AND DISTRICT OFFICES, RUPEES - - -		14,83,771	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	CONVEYANCE OF MAILS, &c. ROAD ESTABLISHMENT AND CHARGES.				
	593	Overseers - - - - - -	84,016			
	10568	Runners - - - - - - -	5,64,506			
	1582	Banghy Burdars - - - -	83,337			
		Railway Mail Guards - - -	14,460			
	—	Miscellaneous Establishment - -	1,245			
	—	Extra Runners and Burdars - -	5,330			
		Contract Allowances - - - - -	50,128			
		Contingent and Unforeseen Expenses - -	8,867			
				8,11,889		
Numbers. 1863-64.	Numbers. 1864-65.	BOAT ESTABLISHMENT.				
	706	Boatmen - - - - - - -	63,403			
	—	Charge for Hire of Boats - - -	10,603			
				74,006		
		Carried forward, Rupees - - - -		8,85,895		

GRANT 12.—POST OFFICE—*continued.*

CONVEYANCE OF MAILS, &c.—*continued.*	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Brought forward -	— —	8,85,895	— —	
MAIL CART CHARGES.				
Contract Allowances - - - - - - - -	1,90,440			
Allowances to Deputy Post Masters and Clerks - - -	4,632			
Pay of Superintendent, Overseers, Riders and others - -	10,41,926			
Workshop Establishment - - - - - - - -	4,407			
Purchase of Stores and Contingent Expenses - - -	1,35,570			
		13,76,975		
BULLOCK TRAIN ESTABLISHMENT.				
Fixed Establishment and Charges - - - - - -	3,55,580			
Contingent Ditto - - - - - - - -	4,95,937			
		8,51,517		
TOTAL CONVEYANCE OF MAILS, RUPEES - - -		31,14,387	- - -	
MISCELLANEOUS CHARGES.				
Railway Hire - - - - - - - - - -	37,891			
Bounty money - - - - - - : - -	4,346			
Contingencies - - - - - - - - - -	52,000			
		94,237		
TOTAL MISCELLANEOUS CHARGES, RUPEES - - -		94,237	- - -	
DISCOUNT ON SALE OF STAMPS.				
Discount to Post Masters, Vendors and others for the Sale of Postage Labels - - - - - - - -	90,500			
		90,500		
TOTAL DISCOUNT, &c., RUPEES - - -		90,500	- - -	

GRANT 12—POST OFFICE—*continued.*

RECAPITULATION.

PRESIDENCY AND DISTRICT OFFICES.

	Superior Officers.				Clerks, Sorters, Peons and Servants.				Contingent Charges.		Total.	
	1864-65.		1863-64.		1864-65.		1863-64.		1864-65.	1863-64.	1864-65.	1863-64.
	Nos.	Amount.	Nos.	Amount.	Nos.	Amount.	Nos.	Amount.	Amount.	Amount.		
		Rs.		Rs.		Rs.		Rs	Rs.	Rs	Rs	Rs.
Bengal	214	1,27,476			791	1,32,761			85,059		3 45,296	
Madras	159	1,16,640			573	90,015			73,041		2,80,596	
Bombay	236	1,40,796			849	1,19 384			1,16 145		3 76,325	
N. W Provinces	206	1,53,684			778	1,08,114			30,870		2,92,068	
Punjab	76	69,288			309	49,481			22 650		1,41,419	
British Burmah	8	18,240			59	21,564			7,063		47,467	
TOTAL	899	6,26,124			3,359	5,22 219			3 35,428		14,83,771	

CONVEYANCE OF MAILS, MISCELLANEOUS CHARGES, &c.

	Conveyance of Mails, &c.		Miscellaneous Charges.		Discount on Sale of Postage Stamps.	
	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal - - - - - -	4,23,089		80,175		22,000	
Madras - - - - - -	3,82,966		5,145		18,000	
Bombay - - - - - -	6,92,941		8,238		21,000	
North-Western Provinces - -	11,01,046		—		17,000	
Punjab - - - - - -	4,76,898		500		10,000	
British Burmah - - - -	37,447		179		2,500	
TOTAL RUPEES -	31,14,387		94,237		90,500	

GRANT 13.

TELEGRAPH

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
GENERAL SUPERINTENDENCE.				
Department of the Director General - - - - -				
WORKING CHARGES.				
Divisional Superintendence - - - - - - -				
Local Superintendence - - - - - - -				
General Store and Workshop - - - - - -				
Training Schools - - - - - - - - - -		33,53,348		
Annual and Ordinary Repairs - - - - - -				
CONSTRUCTION CHARGES.				
Construction of New Lines - - - - - - -				
Re-Construction of Existing Lines - - - - -				
Purchase of Materials and Stores - - - - -				
Total Grant 13, Rupees - - -		33,53,348	- - -	
Net Increase (or Decrease) in 1864-65, Rupees				

DETAIL.

Number. 1863-64.	Number. 1864-65.	GENERAL SUPERINTENDENCE. DEPARTMENT OF DIRECTOR GENERAL.	Estimate 1864-65.		Estimate 1863-64.	
		Salaries and Establishment. Rs.	Rs.	Rs.	Rs.	Rs.
		Director General { Civil Pay / Military Pay				
		Principal Assistant { Including House Allowance - } -				
		Clerks - - - - - - -				
		Servants - - - - - - -				
		Contingent Charges.				
		Office Expenses - - - - - - -				
		Printing Establishment and Contingencies -	- - -			
		Total General Superintendence, Rupees - - -			- - -	

* The form in which the Estimate for Telegraphs was submitted to the Financial Department by the Director General, renders it impossible to apportion the Expenditure under the above heads of Service.

GRANT 13.—TELEGRAPH—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	WORKING CHARGES.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		DIVISIONAL SUPERINTENDENCE.				
		SALARIES AND ESTABLISHMENT.				
		Director 1st Class - - - - -				
		Directors 2nd Class at Rupees each per mensem - - - - -				
		Clerks - - - - - -				
		Servants - - - - - -				
		CONTINGENT CHARGES.				
		Travelling Allowances and Charges - -				
		Office Contingencies - - - - -				
		TOTAL DIVISIONAL SUPERINTENDENCE, RUPEES - - -			- - -	
Numbers. 1863-64.	Numbers. 1864-65.	LOCAL SUPERINTENDENCE.				
		SALARIES AND ESTABLISHMENT.				
		Superintendents, 1st Class - -				
		Ditto 2nd Class - -				
		Ditto 3rd Class - -				
		Ditto 4th Class - -				
		Extra Superintendents - - -				
		Assistant Superintendents - - -				
		Inspectors, 1st Class - - -				
		Ditto 2nd Class - - -				
		Ditto 3rd Class - - -				
		Ditto 4th Class - - -				
		Assistants - - - - - -				
		Signallers - - - - - -				
		Probationers - - - - - -				
		Artificers - - - - - -				
		Clerks - - - - - -				
		Servants - - - - - -				
		CONTINGENT CHARGES.				
		Travelling Allowances and Charges - -				
		Office Allowances - - - - -				
		House Allowances - - - - -				
		Rent of Offices - - - - - -				
		Purchase of Petty Stores - - - -				
		Office Contingencies - - - - -				
		TOTAL LOCAL SUPERINTENDENCE, RUPEES - - -			- - -	

GRANT 13.—TELEGRAPH—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.		Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		GENERAL STORE AND WORKSHOP.				
		SALARIES AND ESTABLISHMENT.				
		Superintendent {Including House and Contingent Allowances} -				
		Office Establishment - - -				
		Store Establishment - - -				
		Workshop Establishment - - -				
		CONTINGENT CHARGES.				
		Office and Contingencies - - - -				
		Miscellaneous - - - - - - -				
		TOTAL GENERAL STORE &c., RUPEES - - -				
		TRAINING SCHOOLS.				
		Extra Allowance to Inspectors - - - - -				
		Ditto to Probationers - - - - -				
		Establishment - - - - - - - - -				
		House Rent - - - - - - - - - -				
		Contingent Charges - - - - - - - -				
		TOTAL FOR TRAINING SCHOOLS, RUPEES - - -				
		ANNUAL AND ORDINARY REPAIRS				
		Extra Establishment - - - - - - - -				
		Pay of Extra Artificers and Laborers - - - -				
		Purchase and Carriage of Materials - - - -				
		Miscellaneous Charges - - - - - - - -				
		TOTAL ANNUAL AND ORDINARY REPAIRS, RUPEES - - -				
		CONSTRUCTION CHARGES.				
		CONSTRUCTION OF NEW LINES.				
		Extra Establishment - - - - - - - -				
		Pay of Extra Artificers and Laborers - - - -				
		Miscellaneous Charges - - - - - - - -				
		Purchase of Houses and Offices - - - - - -				
		TOTAL CONSTRUCTION OF NEW LINES, RUPEES - - -				
		RE-CONSTRUCTION OF EXISTING LINES.				
		Extra Establishment - - - - - - - -				
		Pay of Extra Artificers and Laborers - - - -				
		Miscellaneous Charges - - - - - - - -				
		TOTAL RE-CONSTRUCTION, &c., RUPEES - - -				
		PURCHASE OF MATERIALS AND STORES.				
		Purchase of Stores and Materials in India - - -				
		Freight, Carriage, and Landing Charges of Stores - -				
		TOTAL PURCHASE OF MATERIALS, &c., RUPEES - - -				

GRANT 13.—TELEGRAPH—*continued.*

RECAPITULATION.

DIVISIONAL SUPERINTENDENCE.

	Eastern Division.		Western Division.		Southern Division.		Total.			
							1864-65.		1863-64.	
	Nos.	Amount.	Nos.	Amount.	Nos.	Amount.	Nos.	Amount.	Nos.	Amount.
		Rs.		Rs.		Rs.		Rs.		Rs.
Directors - - -										
Clerks and Servants -										
Contingent Charges -										
TOTAL -										

LOCAL SUPERINTENDENCE.

CIRCLES.	Superintendents, Assistant Superintendents and Inspectors		Assistant Signallers, Probationers and Artificers		Clerks and Servants.		Contingent Charges.	Total.			
								1864-65		1863-64.	
	Nos.	Amount.	Nos.	Amount.	Nos.	Amount.	Amount.	Nos	Amount.	Nos.	Amount.
		Rs.		Rs		Rs	Rs.		Rs		Rs
EASTERN DIVISION.											
BENGAL - - -											
PUNJAB - - -											
PEGU - - -											
DACCA - - -											
WESTERN DIVISION.											
BOMBAY - - -											
SIND - -											
INDORE - - -											
SOUTHERN DIVISION.											
MADRAS - - -											
CENTRAL INDIA - -											
EAST COAST - -											
CEYLON - - -											
TOTAL -											

CIRCLES.	Annual and Ordinary Repairs.		Construction Charges.			
			Construction of New Lines.		Re-Construction of Old Lines.	
	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
EASTERN DIVISION.						
BENGAL - -						
PUNJAB - -						
PEGU - - -						
DACCA - - -						
WESTERN DIVISION.						
BOMBAY - -						
SIND - - -						
INDORE - -						
SOUTHERN DIVISION.						
MADRAS - -						
CENTRAL INDIA -						
EAST COAST - -						
CEYLON - -						
TOTAL RUPEES -						

GRANT 15.

ADMINISTRATION AND PUBLIC DEPARTMENTS.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Council of the Governor General	6,75,800	
Staff and Household of the Governor General	1,67,150	
Tour Expenses	3,00,000	
Foreign Department	2,03,605	
Home Department	2,65,658	
Financial Department	2,32,508	
Office of Auditor and Accountant General	2,79,947	
Board of Audit	7,560	
Office of Civil Pay Master	94,272	
Currency Department	2,60,250	
Board of Examiners	35,144	
Total Grant 15, Rupees	25,21,894	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

COUNCIL OF THE GOVERNOR GENERAL.	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
The Governor General	2,50,800			
Five Members at Rupees 6,666 each per mensem	4,00,000			
Three additional Members for making Laws and Regulations (Deputation Allowance)	25,000			
		6,75,800		
Total Council of the Governor General, Rupees		6,75,800		

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	STAFF AND HOUSE-HOLD OF THE GOVERNOR GENERAL.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Private Secretary - - - - -	27,887			
	—	Military Secretary and Aide de Camp* -	—			
	—	Aides de Camp European* - - -	—			
	—	Aide de Camp Native* - - -	—			
	1	Surgeon - - - - - - -	14,400			
	9	Clerks to the Private Secretary - -	15,912			
		Office Servants - - - - - -	2,376			
		Establishment and Charges of the Government Houses at Calcutta and Barrackpore - -	79,554			
		Pay and Expenses of the Governor General's Private Band - - - - - - -	16,461			
		Allowance for a Ball and Supper on Her Majesty's Birth-day - - - - - - -	6,000			
		Feeding Sowaree Elephants - - - - -	3,000			
		Contingent and Miscellaneous Charges - -	1,560			
				1,67,150		
		TOTAL STAFF, &c., OF THE GOVERNOR GENERAL, RUPEES - - -		1,67,150		
		TOUR EXPENSES.				
		Tour of the Governor General, Staff and House-hold Expenses and Travelling and Deputation Allowances to the Secretaries and others while absent from Calcutta - -	3,00,0000			
				3,00,000		
		TOTAL TOUR EXPENSES, RUPEES - - -		3,00,000	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	FOREIGN DEPARTMENT.				
		SALARIES AND ESTABLISHMENT.				
	1	Secretary - - - - - -	50,000			
	1	Under-Secretary - - - - - -	15,000			
	1	Assistant Secretary - - - - -	12,000			
	1	Registrar - - - - - - -	8,400			
	36	Clerks - - - - - - -	71,880			
		Servants - - - - - - -	4,825			
				1,62,105		
		CONTINGENT CHARGES.				
		Copying (or Section) Charges - - -	20,000			
		Office Contingencies - - - - - -	21,500			
				41,500		
		TOTAL FOREIGN DEPARTMENT, RUPEES - - -		2,03,605	- - -	

Note.—The Printing Charges of this Department are provided for in the Grant for Stationery and Printing in the Estimate of the Government of Bengal.

* The pay and allowances of these Officers are provided for in the Bengal Military Budget Estimates.

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	HOME DEPARTMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Secretary	50,000			
	1	Deputy-Secretary	30,000			
	1	Under-Secretary	15,000			
	1	Assistant Secretary	13,200			
	24	Clerks	68,280			
	1	Translator	5,160			
		Servants	9,018			
				1,90,658		
		CONTINGENT CHARGES.				
		Copying (or Section) Charges	16,000			
		Rent of Office	6,600			
		Office Contingencies	52,400			
				75,000		
		TOTAL HOME DEPARTMENT, RUPEES		2,65,658		

NOTE.—The Printing Charges of this Department are provided for in the Grant for Stationery and Printing in the Estimate of the Government of Bengal.

Numbers. 1863-64.	Numbers. 1864-65.	FINANCIAL DEPARTMENT.				
		SALARIES AND ESTABLISHMENT.				
	1	Secretary	50,000			
	1	Under-Secretary	15,000			
	1	Principal Assistant Secretary	20,300			
	1	2nd Assistant Secretary	14,625			
	1	3rd Assistant Secretary	10,050			
	1	Assistant to Principal Assistant Secy.	10,150			
	1	Registrar	6,000			
	1	Principal Native Assistant	5,950			
	4	Junior Assistants, Rs. 400 to 600 per mensem	20,850			
	1	Probationer	3,000			
	4	Assistants, 1st Class, Rs. 300 to Rs. 400 per mensem	15,825			
	4	Ditto, 2nd Class, 200 to 300 „	9,900			
	8	Ditto, 3rd Class, 100 to 200 „	11,340			
	20	Ditto, 4th Class, 50 to 100 „	14,580			
		Copyists, 1st Class, 50 to 100 including Supt. at 120 „	5,010			
		Ditto, 2nd Class, 25 to 50 „	7,320			
		Servants	3,108			
				2,23,008		
		CONTINGENT CHARGES.				
		Purchase of Books	500			
		Office Contingencies	9,000			
				9,500		
		TOTAL FINANCIAL DEPARTMENT, RUPEES		2,32,508		

Note.—The Printing Charges of this Department are provided for in the Grant for Stationery and Printing in the Estimate of the Government of Bengal.

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	OFFICE OF AUDITOR AND ACCOUNTANT GENERAL.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Auditor General of India and Accountant to the Government of India -	42,000			
	1	First Assistant and Secretary to the Board of Audit - - - -	18,000			
	1	Second Assistant - - - -	12,000			
	1	Third Ditto - - - - -	9,000			
	1	Fourth Ditto - - - - -	9,600			
		OFFICE OF AUDIT.				
	63	Clerks - - - - - - -	62,266			
		Servants - - - - - - -	1,308			
		OFFICE OF ACCOUNT.				
	88	Clerks - - - - - - -	63,751			
	34	Servants - - - - - - -	2,261			
		LOAN AND INTEREST BRANCH.				
	64	Clerks - - - - - - -	51,310			
	21	Servants - - - - - - -	1,386			
		CONTINGENT CHARGES.		2,72,882		
		Copying (or Section) Charges - - -	1,500			
		Office Contingencies - - - - -	5,565			
				7,065		
		TOTAL OFFICE OF AUDITOR AND ACCOUNTANT GENERAL, RUPEES - - -		2,79,947	- - -	
Numbers. 1863-64.	**Numbers. 1864-65.**	**BOARD OF AUDIT.**				
	—	The Auditor General of India - -	—			
	2	Clerks - - - - - - -	7,560			
		Office Contingencies - - - - -	—			
				7,560		
		TOTAL BOARD OF AUDIT, RUPEES - - -		7,560	- - -	
Numbers. 1863-64.	**Numbers. 1864-65.**	**OFFICE OF CIVIL PAY MASTER.**				
		SALARIES AND ESTABLISHMENT.				
	1	Civil Pay Master - - - -	30,000			
	1	Assistant Ditto - - - - -	7,800			
	66	Clerks - - - - - - -	51,300			
	18	Servants - - - - - - -	1,212			
		CONTINGENT CHARGES.		90,312		
		Office Contingencies - - - - -	3,960			
				3,960		
		TOTAL OFFICE OF CIVIL PAY MASTER, RUPEES - - -		94,272	- - -	

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.		Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		CURRENCY DEPARTMENT.				
	—	Commissioner—(The Mint Master) -	—			
	1	Assistant Commissioner - - -	8,400			
		Clerks - - - - - - -	15,600			
		Servants - - - - - - -				
		Contingent Charges - - - - - -	5,000	29,000		
		Remuneration to the Bank of Bengal for conducting the Agency for the issue of Government Currency Notes - - - - - - - - -		2,31,250	- - -	
		TOTAL CURRENCY DEPARTMENT, RUPEES	- - -	2,60,250	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	**BOARD OF EXAMINERS.**				
		SALARIES AND ESTABLISHMENT.				
	1	Secretary - - - - - - -	17,400			
	1	Examiner - - - - - - -	2,100			
	3	Moonshees and Pundits - - -	1,140			
	1	Librarian - - - - - - -	360			
	4	Clerks - - - - - - - -	1,680			
	18	Servants - - - - - - -	1,164	21,144		
		CONTINGENT CHARGES.				
		House Rent - - - - - - -	4,800			
		Purchase of Books for the Library - - -	4,000			
		Contingent Expenses - - - - - -	1,900	10,700		
		TOTAL BOARD OF EXAMINERS, RUPEES	- - -	35,144	- - -	

GRANT 16.

LAW AND JUSTICE.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
High Court:—		
Judges	7,85,547	
Appellate Branch	2,82,000	
Original Branch	1,87,154	
Law Officers	93,863	
Great Jail—Presidency	20,327	
Total Grant 16, Rupees	13,68,891	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers. 1863-64	Numbers. 1864-65	JUDGES.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Chief Justice	83,347			
	1	Puisne Judge	52,200			
	13	Ditto, at Rs. 4,166 each per mensem	6,50,000			
				7,85,547		
		Total for Judges, Rupees		7,85,547	- - -	

GRANT 16.—LAW AND JUSTICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	APPELLATE BRANCH.	Estimate 1864-65.		Estimate 1863-64.	
		SALARIES AND ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
	1	Registrar - - - - - - -	20,400			
	1	Deputy Registrar - - - - -	12,000			
	2	Assistant Registrars - - - - -	12,000			
	124	Clerks - - - - - - - -	87,252			
	24	Translators and Interpretors - - -	51,000			
	2	Reporters and Shorthand Writers -	6,000			
	1	Bailiff - - - - - - -	1,200			
		Servants - - - - - - -	7,320			
	—	Temporary Establishment - - -	12,000			
				2,09,172		
		CONTINGENT CHARGES.				
		Printing Special Appeals and Pleadings - Office Expenses - - - - - - -	72,828			
				72,828		
		TOTAL APPELLATE BRANCH, RUPEES	- - -	2,82,000	- - -	

Numbers. 1863-64.	Numbers. 1864-65.	ORIGINAL BRANCH.				
		SALARIES AND ESTABLISHMENT.				
	1	Prothonotary, Clerk of the Crown, Clerk of the Papers, Sealer, Accountant General and Taxing Officer - - -	21,000			
	1	Registrar, and Chief Clerk of Insolvent Court - - - - - - -	18,000			
	1	Chief Clerk - - - - - -	12,000			
	1	Receiver - - - - - - -	4,800			
	1	Clerk to the Chief Justice - - -	6,000			
	5	Translators and Interpretors - - -	25,200			
	—	Clerks - - - - - - -	59,067			
	—	Servants - - - - - - -				
	1	Keeper of the Court - - - -	1,200			
	—	Sheriff's Office Establishment - -	18,671			
	—	Court House Servants - - - -	483			
				1,69,421		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - - Miscellaneous Charges - - - - -	17,733			
				17,733		
		TOTAL ORIGINAL BRANCH, RUPEES	- - -	1,87,154	- - -	

GRANT 16.—LAW AND JUSTICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	LAW OFFICERS.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Advocate General - - - - -	37,620			
	1	Standing Counsel - - - - -	16,000			
	1	Solicitor to the Government - -	24,000			
	—	Establishment of the Advocate General -	3,762			
				81,382		
		CONTINGENT CHARGES.				
		Allowance to Solicitor for endorsing orders -	600			
		Law Charges - - - - - - - -	10,000			
		Office Rent - - - - - - - -	1,881			
				12,481		
		TOTAL LAW OFFICERS, RUPEES	- - -	93,863	- - -	
Numbers. 1863-64.	**Numbers. 1864-65.**	**GREAT JAIL—PRESIDENCY.**				
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent - - - - -	4,800			
	1	Surgeon - - - - - - - -	2,400			
	4	Clerks and others - - - - -	2,784			
	86	Servants - - - - - - - -	5,669			
	—	Hospital Establishment - - - -	576			
				16,229		
		MISCELLANEOUS.				
		Rations for Prisoners - - - - - -	4,098			
		Clothing, &c., of Prisoners - - - - -				
		Contingent Charges - - - - - -				
				4,098		
		TOTAL GREAT JAIL—PRESIDENCY, RUPEES	- - -	20,327	- - -	

GRANT 17.

POLICE.

Numbers. 1863-64.	Numbers. 1864-65.	INSPECTOR GENERAL'S DEPARTMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Inspector General { Including Fixed Travelling Allowance }	36,000			
		Clerks - - - - - - -				
		Servants - - - - - - -	21,000			
		Office Expenses - - - - - - -		57,000		
		Total Inspector General's Department, Rupees - - -		57,000	- - -	
Numbers. 1863-64.	**Numbers. 1864-65.**	**THUGGEE AND DACOITY.**				
	1.	General Superintendent - - -	20,400			
		Clerks - - - - - - -				
		Servants - - - - - - -	5,820			
		Travelling Allowances - - - - - -				
		Office Expenses - - - - - - -		26,220		
		Total Thuggee and Dacoity, Rupees - - -		26,220	- - -	
		Total Grant 17, Rupees - - -		83,220	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

GRANT 18.

EDUCATION, SCIENCE AND ART.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Calcutta University	56,896	
Surveyor General's Department	1,24,405	
Mathematical Instrument Manufactory	29,998	
Geological Survey of India and Museum	1,69,519	
Total Grant 18, Rupees	3,80,818	

Net Increase (or Decrease) in 1864-65, Rupees

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	CALCUTTA UNIVERSITY.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Establishment.				
	1	Registrar	3,600			
		Clerks, Servants	1,668			
				5,268		
		Miscellaneous.				
		Fees to Examiners	27,650			
		Scholarships	4,128			
		Cost of Medals, Prizes, &c.	2,800			
		Publications	6,350			
		House Rent	1,200			
		Advertisements, Miscellaneous Charges	9,500			
				51,628		
		Total Calcutta University, Rupees		56,896		

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

SURVEYOR GENERAL'S DEPARTMENT.			Estimate 1864-65.		Estimate 1863-64.	
SALARIES AND ESTABLISHMENT.		Rs.	Rs.	Rs.	Rs.	Rs.
Surveyor General of India { Civil Pay / Military Pay			33,537			
Numbers. 1863-64.	Numbers. 1864-65.	OFFICE ESTABLISHMENT AND DRAWING BRANCH.				
	1	Registrar and Accountant - - -	6,000			
	1	Assistant Surveyor and Chief Draftsman	6,000			
	5	Clerks and Writers - - - -	4,092			
	18	Draftsmen - - - - - - -	15,990			
	17	Servants - - - - - - -	1,284			
			66,903			
CONTINGENT CHARGES.		Rs.				
Travelling and Field Allowances -		2,520				
Office Rent - - - - - -		4,800				
Miscellaneous Items - - -		5,720	13,040			
				79,943		
Numbers. 1863-64.	Numbers. 1864-65.	LITHOGRAPHIC AND PHOTOGRAPHIC BRANCHES.				
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent and Chief Draftsman -	5,400			
	18	Draftsmen - - - - - -	15,170			
	3	Writers - - - - - - -	720			
	68	Printers and others - - - -	6,072			
	12	Servants - - - - - - -	2,712			
			30,074			
CONTINGENT CHARGES.		Rs.				
Lithographic Presses, Stones, &c., -		4,500				
Photographic Chemicals - -		2,400				
Miscellaneous Items - - -		2,160	9,060			
				39,134		
Numbers. 1863-64.	Numbers. 1864-65.	OBSERVATORY ESTABLISHMENT.				
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent - - - - - -	2,400			
	6	Computers and Observers - - -	2,280			
	6	Servants - - - - - - -	528			
			5,208			
CONTINGENT CHARGES.						
Miscellaneous Expenses - - - - -			120			
				5,328		
TOTAL SURVEYOR GENERAL'S DEPARTMENT, RUPEES - - -				1,24,405	- - -	

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	MATHEMATICAL INSTRUMENT MANUFACTORY.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Superintendent (The Surveyor General of India) -	—	—	—	—
		SALARIES AND ESTABLISHMENT.				
		OFFICE ESTABLISHMENT.				
	6	Clerks and Writers - - - - -	3,180			
	6	Servants - - - - - - -	396			
		MANUFACTURING ESTABLISHMENT.				
	1	Instrument Maker - - - - -	4,800			
	72	Mechanics and Laborers - - -	9,108			
		STORE ESTABLISHMENT.				
	1	Store-keeper and Assistant Instrument Maker - - - - - - -	1,800			
	2	Clerks and others - - - - -	624			
	4	Servants - - - - - - -	288			
				20,196		
		CONTINGENT CHARGES.				
		Purchase of Stores and Meterials - - -	3,104			
		Freight and Carriage of Instruments - -	1,200			
		House Rent - - - - - - -	3,900			
		Miscellaneous Charges - - - - - -	1,598			
				9,802		
		TOTAL MATHEMATICAL INSTRUMENT MANUFACTORY, RUPEES. - - -		29,998	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	GEOLOGICAL SURVEY OF INDIA, AND MUSEUM.				
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent - - - - - -	19,320			
	3	Deputy Superintendents - - - -	3,600			
	15	Assistant Surveyors - - - - -	1,03,080			
	1	Ditto and Curator of the Museum -	5,400			
	1	Collector - - - - - - -	2,400			
	5	Native Doctors - - - - - -	1,800			
		Clerks - - - - - - - } Servants - - - - - - - }	3,000			
		Field Establishment - - - - -	4,140			
				1,42,740		
		CONTINGENT CHARGES.				
		Library Allowances - - - - - -	1,800			
		Cost of Publications - - - - - -	10,400			
		Cost of Feeding Elephants - - - - -	2,880			
		Rent of Offices and Museum - - - - -	6,000			
		Miscellaneous - - - - - - -	5,699			
				26,779		
		TOTAL GEOLOGICAL SURVEY, RUPEES - - -		1,69,519	- - -	

GRANT 19.

ECCLESIASTICAL.

Numbers. 1863-64.	Numbers. 1864-65.	ECCLESIASTICAL ESTABLISHMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	1	The Lord Bishop - - - -	45,977			
	1	Domestic Chaplain - - - -	6,000			
	1	Archdeacon - - - - -	17,711			
	1	Secretary and Registrar { Including Office Rent }	9,000			
	1	Medical Officer - - - - -	3,352			
	1	Apparitor - - - - - - -	627			
	1	Verger - - - - - - -	627			
		Clerks - - - - - - -	1,200			
				84,197		
		CONTINGENT CHARGES.				
		The Lord Bishop's Visitation Allowance - -	8,000			
		The Domestic Chaplain's Ditto - - -	2,880			
		Contingent Expenses - - - - -	1,084			
				11,964		
		TOTAL GRANT 19, RUPEES - - -		96,461	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

GRANT 23.

ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.

TERRITORIAL AND POLITICAL PENSIONS.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
Wajeed Ally Shah, Ex-king of Oudh	12,00,000			
Imtazood-dowllah Mahomed Abbos Ally Khan	11,520			
Moozoomowdowllah Baker Ally Khan	6,000			
Majehoodoolah	6,000			
Maharajah Dulleep Sing * (payable in Calcutta)	12,000			
His Highness Golam Mahomed, son of the late Tippoo Sultan	37,080			
Shah Zada Shuhuboodeen	6,000			
" Muncemooddeen	6,000			
" Mokemooddeen	6,000			
" Syedooddeen	6,000			
" Feroze Shah	6,000			
" Buharam Shah	6,000			
" Pukakter	6,000			
" Allah Newaz	6,000			
" Busseerooddeen	6,000			
" Mahomood Shah	6,000			
" Jelalooddeen	6,000			
" Azimooddeen	6,000			
" Unwur Shah	6,000			
" Feroze Shah, son of Prince Golam Mahomed	6,000			
Kullemozomah	6,000			
Rohimooddeen	6,000			
Azimoodeen	6,000			
The Grand-daughter of the late Tippoo Sultan	6,000			
Moonshee Mohun Laul	3,840			
		13,84,440		
Pensions not exceeding Rs. 5,000 per annum		1,99,320		
Total Grant 23, Rupees		15,83,760		
Net Increase (or Decrease) in 1864-65, Rupees				

* This is in addition to the Pension paid o him in England,

GRANT 24.

MISCELLANEOUS.

		Estimate 1864-65.		Estimate 1863-64.	
		Rs.	Rs.	Rs.	Rs.
Allowance to the Bank of Bengal for performing the duties of the General Treasury - - - - - - -		43,606			
Allowances to Junior Civil Servants attached to the College, including Moonshee and House Allowance - -		1,59,600			
Remuneration to Civil Servants for High Proficiency in Oriental Languages - - - - - - -		10,400			
Loss on Remittances from Government Treasuries - -		4,500			
Charges for the remittance of Treasure between Presidencies and Governments - - - - - - - -		4,300			
Cost and Charges for Books and Publications - - -		3,000			
Purchase of Books and Periodicals for the Home Government		200			
Loss by difference of Exchange on transactions with the Home Authorities (exclusive of Railways) - -		2,50,000			
Assessments on the value of Government Buildings - -		8,070			
Record Commission :—	Rs.				
1 Secretary - - - - - - - -	6,000				
1 Clerk - - - - - - - - -	360				
1 Servant - - - - - - - - -	72				
Removal of Records and Contingencies; Publishing Selection from old Gazettes; Copying old Records - - -	4,568				
		11,000			
Compensation to sufferers from the Bengal Mutiny - -		5,000			
Salaries and Deputation Allowances of Officers employed on special duties - - - - - - - -		13,000			
Unforeseen Items - - - - - - - - - -		30,380			
			5,43,056		
Total Grant 24, Rupees - - -			5,43,056	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

GRANT 25.

SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Superannuation and Retired Allowances	1,20,503*	
Compassionate Allowances	2,35,528	
Gratuities	—	
Donation to Service Funds	18,00,000	
Total Grant 25, Rupees	21,56,031	

Net Increase (or Decrease in 1864-65, Rupees _____

DETAIL.

SUPERANNUATION AND RETIRED ALLOWANCES. Departments.	Amount included in the Estimate of 1863-64.	Lapsed since the date of framing the Estimate 1863-64.†	Amount of Estimate 1864-65.
	Rs.	Rs.	Rs.
Mint			8,945
Foreign Department			16,080
Home Department			10,132
Financial Department			9,646
Offices of Audit and Account			15,703
Civil Pay Master's Office			4,275
Board of Examiners			609
Law and Justice			22,375
Ecclesiastical			2,760
Late Government Agency Office			2,700
Miscellaneous Departments			27,278
Carried forward, Rupees			1,20,503

* This amount includes the Superannuation Allowance transferred from other Governments.

† The deductions shewn in this column include the Pensions transferred to other Governments.

GRANT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—*continued*

	Amount of Estimate for 1864-65.
	Rs.
Brought forward - - -	1,20,503

ADD—NEW PENSIONS AND RETIRED ALLOWANCES GRANTED SINCE THE DATE OF LAST ESTIMATE AND THOSE TRANSFERRED FROM OTHER GOVERNMENTS OR PROVINCES.

Names	Department.	Employment	Age at the time of Retirement	Period of Service	Average Salary during past 5 years.	Annual amount of Pension, &c.	Total amount for each Department

TOTAL FOR SUPERANNUATION AND RETIRED ALLOWANCES, RUPEES - - 1,20,503

GRANT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.—*continued.*

	Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.
COMPASSIONATE ALLOWANCES.			
Grants to Service Funds on account of persons killed in the Mutiny:—			
Civil Service Fund	48,328		
Military Service Fund	1,25,000		
Uncovenanted Service Fund	7,200		
		1,80,528	
Miscellaneous		55,000	
TOTAL COMPASSIONATE ALLOWANCES, RUPEES		2,35,528	
GRATUITIES.			
Gratuities for Discharged Public Servants of the Civil Departments		—	—
TOTAL GRATUITIES, RUPEES		—	—
DONATIONS TO SERVICE FUNDS.			
Civil Service Annuity Fund Civil Fund		18,00,000	
TOTAL DONATIONS TO SERVICE FUNDS, RUPEES		18,00,000	

CIVIL BUDGET

REVENUES AND

ABSTRACT OF THE NET REVENUES AND RECEIPTS OF THE

FOR THE YEAR FROM 1ST

REVENUES & RECEIPTS.	BHOPAUL.		COORG.		GWALIOR.		HYDERABAD	
	VIDE ESTIMATE PAGE 51.		VIDE ESTIMATE PAGE 52.		VIDE ESTIMATE PAGE 54.		VIDE ESTIMATE PAGE 55.	
	1864-65.	1863-64.	1864-65.	1863-64.	1864-65	1863-64.	1864-65.	1863-64.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE - -	2,000		2,38,300		—		—	
TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES	1,81,818		—		—		1,08,108	
FOREST - - - - -	—		79,000		—		—	
ABKAREE (EXCISE) - -	—		1,12,200		—		—	
INCOME TAX - - -	1,500		10,500		2,000		3,400	
CUSTOMS - - - - -	—		—		—		—	
SALT - - - - - -	—		—		—		—	
OPIUM - - - - -	—		—		—		—	
STAMPS - - - - -	1,500		12,100		1,150		—	
MINT - - - - -	—		—		—		—	
POST OFFICE - - - -	—		—		—		—	
TELEGRAPH - - - -	—		—		—		—	
LAW AND JUSTICE - -	—		5,000		—		—	
POLICE - - - - -	—		2,000		—		8,000	
EDUCATION - - - -	—		—		—		—	
INTEREST - - - - -	—		—		—		—	
MISCELLANEOUS - - -	—		—		—		150	
TOTAL REVENUES & RECEIPTS, Rs.	1,86,818		4,59,100		3,150		1,19,658	

ESTIMATE.

RECEIPTS, 1864-65.

POLITICAL ADMINISTRATIONS UNDER THE GOVERNMENT OF INDIA,

MAY 1864 TO 30TH APRIL 1865.

INDORE		NAGODE		NEPAUL.		RAJPOOTANAH		TOTAL.	
VIDE ESTIMATE PAGE 56		VIDE ESTIMATE PAGE 58		VIDE ESTIMATE PAGE 59.		VIDE ESTIMATE PAGE 60			
1864-65	1863-64	1864-65	1863-64	1864-65	1863-64	1864-65	1863-64	1864-65	1863-64.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
27,000		92,200		—		—		3,59,500	
7,98,266		—		—		17,09,855		27,98,047	
—		—		—		—		79,000	
—		1,100		—		—		1,13,500	
12,300		3,500		1,800		60		35,060	
—		8,500		—		—		8,500	
—		—		—		—		—	
—		—		—		—		—	
14,400		1,000		50		—		30,200	
—		—		—		—		—	
—		—		—		—		—	
—		—		—		—		—	
—		—		—		—		5,000	
—		—		—		—		10,000	
—		—		—		—		—	
—		—		—		—		—	
8,300		600		141		—		9,191	
8,60,266		1,07,100		1,991		17,09,915		34,47,998	

CIVIL BUDGET

EXPENDITURE

ABSTRACT OF THE ESTIMATED EXPENDITURE OF THE

FOR THE YEAR FROM 1ST MAY

GRANTS.	EXPENDITURE.	BHOPAUL.		COORG.		GWALIOR.		HYDERABAD.		INDORE.	
		VIDE ESTIMATE PAGE 51.		VIDE ESTIMATE PAGE 52.		VIDE ESTIMATE PAGE 54		VIDE ESTIMATE PAGE 55.		VIDE ESTIMATE PAGE 56.	
		1864-65	1863-64.	1864-65.	1863-64	1864-65.	1863-64.	1864-65	1863-64.	1864-65.	1863-64.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	INTEREST ON FUNDED AND UNFUNDED DEBT	—		—		—		—		—	
2	INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS	—		—		—		—		—	
3	LAND REVENUE	—		94,084		—		—		—	
4	FOREST	—		3,700		—		—		—	
5	ABKAREE (EXCISE)	—		48,940		—		—		—	
6	INCOME TAX	—		—		—		—		—	
7	CUSTOMS	—		—		—		—		—	
8	SALT	—		—		—		—		—	
9	OPIUM	—		—		—		—		—	
10	STAMPS	50		600		—		—		20	
11	MINT	—		—		—		—		—	
12	POST OFFICE	—		—		—		—		—	
13	TELEGRAPH	—		—		—		—		—	
14	ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS	—		—		—		—		12,750	
15	ADMINISTRATION AND PUBLIC DEPARTMENTS	—		—		—		—		—	
16	LAW AND JUSTICE	—		11,618		—		—		—	
17	POLICE	—		1,738		—		13,332		14,472	
18	EDUCATION, SCIENCE AND ART	600		5,350		—		103		—	
19	ECCLESIASTICAL	—		2,300		—		—		—	
20	MEDICAL SERVICES	—		6,813		—		—		—	
21	STATIONERY AND PRINTING	—		—		—		—		—	
22	POLITICAL AGENCIES AND OTHER FOREIGN SERVICES	41,504		—		69,434		1,03,712		2,13,677	
23	ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS	—		25,130		35,526		—		67,284	
24	MISCELLANEOUS CIVIL SERVICES	—		7,820		5,000		1,37,000		47,420	
25	SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES	—		969		2,368		—		162	
	TOTAL EXPENDITURE, RUPEES	42,154		2,09,062		1,12,328		2,54,147		3,55,785	

ESTIMATE.

1864-65.

POLITICAL ADMINISTRATIONS UNDER THE GOVERNMENT OF INDIA, 1864 TO 30TH APRIL 1865.

NAGODE.		NEPAUL.		RAJPOOTANAH		MINOR ADMINISTRATIONS		FOREIGN ADMINISTRATIONS		TOTAL.	
VIDE ESTIMATE PAGE 58.		VIDE ESTIMATE PAGE 59		VIDE ESTIMATE PAGE 60.		VIDE ESTIMATE PAGE 63		VIDE ESTIMATE PAGE 64			
1864-65.	1863-64	1864-65.	1863-64	1864-65	1863-64	1864-65	1863-64	1864-65.	1863-64.	1864-65.	1863-64
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—		—		—		—		—		—	
—		—		—		—		—		—	
52,758		—		—		—		—		1,46,842	
—		—		—		—		—		3,700	
—		—		—		—		—		48,940	
—		—		—		—		—		—	
—		—		—		—		—		—	
—		—		—		—		—		—	
—		—		—		—		—		—	
20		10		—		—		—		700	
—		—		—		—		—		—	
—		—		—		—		—		—	
—		—		—		—		—		—	
—		—		—		—		—		12,750	
—		—		—		—		—		—	
—		—		—		—		—		11,618	
36,792		—		14,472		—		—		80,806	
—		—		—		—		—		6,053	
7,214		—		—		—		—		9,514	
1,700		—		—		—		—		8,513	
—		—		—		—		—		—	
—		62,774		2,80,216		36,467		72,612		8,80,396	
—		—		16,000		—		27,000		1,70,940	
—		—		3,524		2,05,000		—		4,05,764	
3,748		—		—		—		—		7,247	
1,02,232		62,784		3,14,212		2,41,467		99,612		17,93,783	

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REFUNDS OF REVENUE.

Statement shewing the Estimated Gross Revenues of the following States under the Undermentioned Heads for the year from 1st May 1864 to 30th April 1865, and the Estimated Amount of Payments from these Revenues on account of Refunds. (Vide Statement, Page 8.)

	Nagode.			Nimar.		
	Estimated			Estimated		
	Gross Revenue.	Deduction for Refunds.	Net Revenue.	Gross Revenue.	Deduction for Refunds.	Net Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue - - -	96,200	4,000	92,200	1,86,500	200	1,86,300
Abkaree (Excise) - - -	—	—	—	37,000	100	36,900
Income Tax - - - -	—	—	—	8,800	80	8,720
Stamps - - - -	—	—	—	34,800	2,000	32,800
Total, Rupees -	96,200	4,000	92,200	2,67,100	2,380	2,64,720

BHOPAUL STATE.

ESTIMATE OF

REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Land Revenue.				
Revenue from Lands	2,000	2,000		
Tributes and Contributions from Native States.				
For Bhopaul Contingent	1,81,818	1,81,818		
Income Tax.				
Tax	1,500	1,500		
Stamps.				
Proceeds of Sale of Impressed Stamps	50			
Ditto of Adhesive Stamps (other than Postage Stamps)	1,450	1,500		
Total Revenues and Receipts, Rupees		1,86,818		

ESTIMATE OF EXPENDITURE.

Grant 10.—Stamps.					
Discount on Sale of Stamps			50	50	
Grant 18.—Education, Science and Art.					
Government Contribution to Sehore School			600	600	
Grant 22.—Political Agencies and other Foreign Services.					
Salaries and Establishment.	Numbers 1863-64.	Numbers 1864-65.	Rs.		
Political Agent		1	18,000		
Surgeon		1	7,200		
Clerks			9,696		
Servants			1,002		
Jail Establishment		—	2,400		
Hospital Establishment		—	782	39,080	
Contingent Charges.					
Travelling Allowances			474		
Office Expenses			1,750		
Contingencies			200	2,424	
				41,504	
Total Expenditure, Rupees				42,154	

COORG.

ESTIMATE OF

REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Land Revenue.				
Revenue from Lands	1,67,200			
Proceeds of Land sold	7,000			
Miscellaneous	64,100			
		2,38,300		
Forest.				
Sale of Timber of Government Forests	20,000			
Produce of Forests	59,000			
		79,000		
Abkaree (Excise).				
Duty and License Fees for the sale of Intoxicating Liquors and Drugs	1,11,200			
Sale of Abkaree Opium	1,000			
		1,12,200		
Income Tax.				
Tax	10,500			
		10,500		
Stamps.				
Sale of Impressed Stamps	9,100			
Sale of Adhesive Stamps (other than Postage Stamps)	2,500			
Fines and Penalties	500			
		12,100		
Law and Justice.				
Fees, Fines and Forfeitures	2,000			
Proceeds of unclaimed and intestate Property	3,000			
		5,000		
Police.				
Fees, Fines and Forfeitures	2,000			
		2,000		
Total Revenues and Receipts, Rupees		4,59,100		

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.			
		Grant 3.—Land Revenue.		
	1	Superintendent	12,000	
	1	Assistant to Ditto	3,600	
		Office Establishment	22,068	
		Suderwarid	3,800	
	—	Contingencies	1,420	
		Taluq Establishments.		
	6	Tehsildars	2,484	
		Office Establishment	19,614	
	—	Contingencies	4,622	
	—	Travelling Allowances	3,700	
	—	Feed of Cattle, &c.	1,650	
	—	Settlement and Survey Establishment and Allowances	19,096	
				94,084
		Carried forward, Rs.	94,084	

COORG—*continued.*

ESTIMATE OF EXPENDITURE—*continued.*			Estimate 1864-65.		Estimate 1863-64.	
Numbers.			Rs.	Rs.	Rs.	Rs.
1863-64.	1864-65.					
		Brought forward -		94,084		
		Grant 4.—Forest.				
		Overseers - - - - - - -	960			
	—	Establishment and Contingencies - -	1,204			
	—	Assessment, Office and Contingencies -	1,536			
				3,700		
		Grant 5.—Abkaree (Excise).				
		Establishment - - - - - -	5,440			
	—	Miscellaneous and Contingencies - -	43,500			
				48,940		
		Grant 10.—Stamps.				
		Discount to Stamp Vendors - - - - - - -	600			
				600		
		Grant 16.—Law and Justice.				
		Mucktassor and Panchayetdurs - - - - -	2,660			
		Establishment and Contingencies - - - - -	1,586			
		Pettah Establishment and Contingencies - - - -	3,126			
		Jail and Prison Establishment and Charges - -	4,246			
				11,618		
		Grant 17.—Police.				
		Executive Force - - - - - - -	1,738			
				1,738		
		Grant 18.—Education, Science and Art.				
		Teacher - - - - - - - - - -	3,000			
		Grant-in-aid of Schools - - - - - - -	1,950			
		Purchase of Books, &c. - - - - - - -	400			
				5,350		
		Grant 19.—Ecclesiastical.				
		Allowance to Chaplain and Contingencies - - - -	2,300			
				2,300		
		Grant 20.—Medical Services.				
		Pay of Medical and Vaccine Officers - - - - -	4,953			
		Hospital Charges - - - - - - - -	1,860			
				6,813		
		Grant 23.—Allowances and Assignments under Treaties and Engagements.				
		Pensions &c., to Members of the family of the Ex-Rajah of Coorg - - - - - - - - - -	25,130			
				25,130		
		Grant 24.—Miscellaneous.				
		Purchase of Tents - - - - - - - -	2,500			
		Ditto of Furniture - - - - - - - -	500			
		District Tappal Establishment - - - - - - -	4,188			
		Unforeseen Charges - - - - - - - -	632			
				7,820		
		Grant 25.—Superannuation, &c.				
		Pensions to Public Servants - - - - - - -	969			
				969		
		Total Expenditure, Rupees - - -		2,09,062	- - -	

GWALIOR.

ESTIMATE OF
REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Income Tax.				
Tax - - - - - - - - - - - -	2,000			
		2,000		
Stamps.				
Sale of Stamps - - - - - - - - -	1,150			
		1,150		
Total Revenues and Receipts, Rupees - - -		3,150	- - -	

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.					
		Grant 22.—Political Agencies and other Foreign Services.				
		Salaries and Establishment.				
	1	Political Agent - - - - - -	24,000			
	1	Cantonment Joint Magistrate - -	11,300			
	1	Surgeon - - - - - - -	960			
	1	Chaplain - - - - - - -	6,000			
	1	Superintendent, Sudder Bazar - -	8,500			
	14	Clerks - - - - - - -	10,291			
	2	Servants - - - - - - -	89			
		Contingent Charges.				
		Hospital Establishment and Contingencies. -	408			
		Chaplain Ditto Ditto - -	1,314			
		Cantonment Joint Magistrates' Ditto - -	600			
		Miscellaneous Charges - - - - -	5,972			
				69,434		
		Grant 23.—Allowances and Assignments under Treaties and Engagements.				
		Pensions not exceeding Rupees 5,000 per annum - -	3,860			
		Compensation to be paid to Gwalior Durbar on account of Pergunahs Koose and Sherghur - - - - - -	31,666			
				35,526		
		Grant 24.—Miscellaneous.				
		Discount on Supply Bills - - - - - - -	5,000			
				5,000		
		Grant 25.—Superannuation, &c.				
		Compassionate Allowance :—				
		Gratuities to families of persons killed in the Mutiny -	1,672			
		Miscellaneous - - - - - - - - -	696			
				2,368		
		Total Expenditure, Rupees - - -		1,12,328	- - -	

HYDERABAD.

ESTIMATE OF

REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Tributes and Contributions from Native States.				
Payment on account of Marhatta Choute	1,08,108			
		1,08,108		
Income Tax.				
Tax	3,400			
		3,400		
Police.				
Contribution on account of Thuggee Department	8,000			
		8,000		
Miscellaneous.				
Premium on Bills of Exchange	150			
		150		
Total Revenues and Receipts		1,19,658		

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.					
		Grant 17.—Police.				
		Extra Allowance to Assistant Resident		2,400		
		Office Establishment		2,004		
		Nujjib Establishment		4,848		
		Office Rent and Contingencies		4,080		
					13,332	
		Grant 18.—Education, Science and Art.				
		Observatory Charges at Darmergedda		103		
					103	
		Grant 22.—Political Agencies and other Foreign Services.				
		Salaries and Establishment.				
	1	Resident		66,000		
	1	Assistant Resident		9,000		
	1	Surgeon		6,000		
	38	Establishment		13,302		
				94,302		
		Contingent Charges.				
		Medical Charges	Rs. 898			
		Miscellaneous	8,512			
				9,410		
					1,03,712	
		Grant 24.—Miscellaneous.				
		Discount on Bills of Exchange		1,37,000		
					1,37,000	
		Total Expenditure, Rupees			2,54,147	

INDORE.

ESTIMATE OF

REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Land Revenue.				
Collections in the Bundulkund State	27,000			
		27,000		
Tributes and Contributions from Native States.				
Rutlam State	65,520			
Sillana State	32,760			
Amghera State	54,054			
Kilchapore State	12,912			
Holkar's State	1,19,841			
Jowrah State	1,59,027			
Dewass State	33,022			
Dhar State	19,656			
Jaboorah State	1,474			
Added by Financial Department	3,00,000			
		7,98,266		
Income Tax.				
Tax	12,300			
		12,300		
Stamps.				
Sale of Stamps	14,400			
		14,400		
Miscellaneous.				
Premium on Bills of Exchange	—			
Miscellaneous items	8,300			
		8,300		
Total Revenues and Receipts, Rupees		8,60,266	- - -	

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.					
		Grant 10.—Stamps.				
		Discount on Sale of Stamps	20			
				20		
		Grant 14.—Allowances to District & Village Officers.				
		Allowances to Wurshasums	11,222			
		Ditto to Dewasthans	1,528			
				12,750		
		Grant 17.—Police.				
		Thuggee Department	14,472			
				14,472		
		Political Agencies and other Foreign Services.				
	1	Agent to the Governor General	48,000			
	3	Assistants to Ditto	20,100			
	2	Assistant Surgeons	12,680			
	1	Chaplain	9,600			
	1	Assistant Chaplain	1,800			
	—	Agent's Establishment and	} 27,992			
	—	Contingencies				
	—	Medical Ditto	1,392			
	—	Chaplain's Ditto	2,382			
	—	Jail Ditto	8,448			
	—	Travelling Allowances	7,500			
	—	Miscellaneous	19,730			
		Carried forward, Rupees	1,59,924	27,242	- - -	

INDORE—*continued.*

ESTIMATE OF EXPENDITURE—*continued.*				Estimate 1864-65.		Estimate 1863-64.	
GRANT 22.—POLITICAL AGENCIES AND OTHER FOREIGN SERVICES—*continued.*				Rs.	Rs.	Rs.	Rs.
		Brought forward		1,59,924	27,242		
Numbers.							
1863-64.	1864-65.						
		BHOPAWAR AGENCY.	Rs.				
	1	Bheel Agent and Political Assistant - - - -	13,200				
	—	Establishment - - -	1,200				
	—	Jail Establishment and Contingencies - - -	720				
	—	Travelling Allowances - -	1,900				
	—	Contingencies - - -	160	17,480			
		BUNDULKUND AGENCY.	Rs.				
	1	Political Assistant - - -	13,800				
	—	Establishment - - -	6,288				
	—	Travelling Allowances - -	1,267				
	—	Contingencies - - -	5,505	26,860			
		WESTERN MALWA.	Rs.				
	1	Political Assistant - - -	3,600				
	—	Establishment - - -	1,140				
	—	Jail Establishment and Contingencies - - - -	600				
	—	Travelling Allowances - -	930				
	—	Contingencies - - -	300	6,870			
		GOONA.	Rs.				
	—	Political Assistant - - -	1,200				
	—	Jail Establishment and Contingencies - - - -	982				
	—	Contingencies - - -	361	2,543			
					2,13,677		
GRANT 23.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.							
Newab Ally Bahadoor of Banda - - - - - -				36,000			
Pensions not exceeding Rupees 5,000 per annum - - -				1,800			
Kesha Roy Patan, Compensation payable to Holkar -				29,484			
					67,284		
GRANT 24.—MISCELLANEOUS.							
Discount on Bills of Exchange - - - - - -				30,000			
Charges for the Remittance of Treasure to and from other Provinces - - - - - - - - -				200			
Government Stallion Charges - - - - - - -				720			
Commission for settling Boundaries - - - - -				12,000			
Reward for good conduct during the Mutiny - - -				4,500			
					47,120		
GRANT 25.—SUPERANNUATION, &c.							
Pensions and Gratuities - - - - - - - - -				162			
					162		
TOTAL EXPENDITURE, RUPEES - - -					3,55,785	- - -	

NAGODE.

ESTIMATE OF

REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Land Revenue.				
Revenue from Lands	48,500			
Miscellaneous	13,700			
		92,200		
Abkaree (Excise).				
Duty on License Fees	1,300			
		1,300		
Income Tax.				
Tax	3,500			
		3,500		
Customs.				
Transit Duty	8,500			
		8,500		
Stamps.				
Sale of Judicial and other Stamps	1,000			
		1,000		
Miscellaneous.				
Premium on Bills of Exchange	600			
		600		
Total Revenues and Receipts, Rupees		1,07,100		

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.					
		Grant 3.—Land Revenue.				
		Collector's Establishment.				
	1	Collector		10,800		
	1	Assistant		1,200		
	—	Office and Agency Establishments		18,008		
	—	Travelling Allowances		600		
	—	Office Contingencies		1,150		
				37,758		
		Revenue Survey.	Rs.			
	1	Settlement Officer	10,800			
	10	Establishment	768			
	—	Office Contingencies	264			
	2	Peshkars	840			
	12	Field Establishment	1,728			
		Contingencies	600			
				15,000		
					52,758	
		Grant 10.—Stamps.				
		Discount on Sale of Stamps		20		
					20	
		Grant 17.—Police.				
		Pay of Constabulary Force		36,792		
					36,792	
		Grant 19.—Ecclesiastical.				
		Assistant Chaplain		6,132		
		Establishment and Contingencies		1,082		
					7,214	
		Grant 20.—Medical Services.				
		Allowance to Surgeon		1,200		
		Cost of Medicines		500		
					1,700	
		Grant 25.—Superannuation &c.				
		Compassionate Allowances		3,748		
					3,748	
		Total Expenditure, Rupees			1,02,232	

NEPAUL.

ESTIMATE OF
REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Income Tax.				
Tax - - - - - - - - - - - -	1,800			
		1,800		
Stamps.				
Sale of Stamps - - - - - - - -	50			
		50		
Miscellaneous.				
Sundry Receipts - - - - - - - - -	141			
		141		
Total Revenues and Receipts, Rupees - - -		1,991	- - -	

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.					
		Grant 10.—Stamps.				
		Discount on Sale of Stamps - - - - - - -		10		
					10	
		Grant 22.—Political Agencies and other Foreign Services.				
		Salaries and Establishment.				
	1	Resident - - - - - - -		12,000		
	1	Assistant Resident - - - -		5,269		
	1	Residency Surgeon - - - -		6,000		
	11	Establishment - - - - -		7,320		
	4	Hospital Establishment - - -		716		
				61,305		
		Contingent Charges.				
		Travelling Allowances - - -	350			
		Contingent Expenses - - -	1,119			
				1,469		
					62,774	
		Total Expenditure, Rupees - - -			62,784	- - -

RAJPOOTANA.

ESTIMATE OF

REVENUES AND RECEIPTS.

Tributes and Contributions from Native States.		Estimate 1864-65.		Estimate 1863-64.	
Tributes.		Rs.	Rs	Rs.	Rs.
Jeypore State		4,00,000			
Joudpore State		1,08,800			
Odeypore State		2,00,000			
Doongerpore State		27,387			
Banswara State		27,388			
Kotah State		2,84,720			
Boondie State		40,000			
Serohee State		7,500			
Jhallawur State		90,000			
		11,85,795			
Contributions.	Rs.				
Joudpore State on account of Erinpoorah Irregular Force	1,15,000				
Odeypore State on account of Meywar Beelh Corps	50,000				
Kotah State on account of Deolee Irregular Force	2,00,000				
		3,65,000			
Added by the Financial Department		1,59,060			
			17,09,855		
Income Tax.					
Tax		60			
			60		
Total Revenues and Receipts, Rupees			17,09,915		

ESTIMATE OF EXPENDITURE.

Grant 17.—Police.					
Thuggee Department		14,472			
			14,472		
Grant 22.—Political Agencies and other Foreign Services.					
Numbers. 1863-64.	Numbers. 1864-65.				
		Salaries and Establishment.			
	1	Agent to the Governor General	60,000		
	4	Assistants	20,270		
	1	Assistant Surgeon	6,000		
	45	Office Establishment	15,780		
	—	Medical Establishment and Charges	2,851		
			1,04,901		
Contingent Charges.		Rs.			
Travelling Allowances		7,000			
Thuggee and Dacoity Charges		2,400			
Erinpoorah Jail expenses		850			
Contingent Expenses		4,600			
			14,850		
Carried forward, Rs.			1,19,751	14,472	- - -

RAJPOOTANAH—*continued.*

ESTIMATE OF EXPENDITURE—*continued.*			Estimate 1864-65.		Estimate 1863-64.	
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,19,751	14,472		
Numbers. 1863-64.	Numbers. 1864-65.	GRANT 22.—POLITICAL AGENCIES &c.—*continued.*				
		MEYWAR AGENCY.				
		Rs.				
	1	Political Agent - - - 30,000				
	1	Assistant Surgeon - - 6,000				
	19	Office Establishment - - 7,044				
	—	Hospital Establishment and Expenses - - - - - 360				
		Office-Rent - - - - - - 960				
		Contingent Charges - - - - 2,904	47,268			
Numbers. 1863-64.	Numbers. 1864-65.	JOUDHPORE AGENCY.				
		Rs.				
	1	Political Agent - - - 21,000				
	1	Assistant Surgeon - - - 6,000				
	16	Office Establishment - - 4,452				
	—	Hospital Establishment and Expenses - - - - - 698				
		Travelling Expenses - - - } 4,170				
		Contingent Charges - - - }	36,620			
Numbers. 1863-64.	Numbers. 1864-65.	JEYPORE AGENCY.				
		Rs.				
	1	Political Agent - - - 24,000				
	1	Surgeon - - - - - 4,200				
	17	Office Establishment - - 4,020				
	—	Hospital Establishment and Expenses - - - - - 504				
		Travelling Expenses - - - 756				
		Contingent Charges - - - 3,032	36,512			
Numbers. 1863-64.	Numbers. 1864-65.	HARROWTEE AGENCY.				
		Rs.				
	1	Political Agent - - - 14,400				
	1	Assistant Surgeon's Allowances - 1,200				
	19	Agent's Office Establishment - 4,416				
	—	Hospital Establishment and Expenses - - - - - 492				
		Travelling Expenses - - - 1,800				
		Contingent Charges - - - 2,000	24,308			
		BHURTPORE AGENCY.				
		Pay and Allowances of Assistant Surgeon - 3,080	3,080			
		ULWUR AGENCY.				
		Pay and Allowances of Assistant Surgeon - 3,080	3,080			
		Carried forward, Rupees -	2,70,619	14,472	- - -	

RAJPOOTANAH—*continued.*

ESTIMATE OF EXPENDITURE—*continued.*		Estimate 1864-65.		Estimate 1863-64	
		Rs.	Rs.	Rs.	Rs.
Brought forward		2,70,619	11,472		
GRANT 22.—POLITICAL AGENCIES &c.,—*continued.*					
SEROHIF SUPERINTENDENCY					
Establishment	2,376				
Travelling Expenses	950				
Contingent Charges	350	3,676			
KHERWARRA SUPERINTENDENCY					
Establishment	1,620				
Travelling Expenses	760				
Contingent Charges	430	2,810			
KOTRA AGENCY.					
Establishment	2,268				
Deputation Allowances and Travelling Expenses	659				
Contingent Charges	184	3,111			
			2,80,216		
GRANT 23.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.					
Joudpore State on account of the Session of Joudpore Right to Omerkote		10,000			
Pension to Myan Ally Mudan Khan, a Member of the Kolara Royal Family of Sind		6,000			
			16,000		
GRANT 24.—MISCELLANEOUS					
Miscellaneous Charges		3,524			
			3,524		
TOTAL EXPENDITURE, RUPEES			3,14,212		

MINOR ADMINISTRATIONS.

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.	MUNIPORE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64 Rs.	Estimate 1863-64 Rs.
		GRANT 22.—POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.				
		Political Agent - - - - -				
		Establishment - - - - -	12,000			
		Contingent Charges - - - - -				
		TOTAL MUNIPORE, RUPEES - - -		12,000	- - -	
		SUPERINTENDENT OF THE MYSORE PRINCES.				
Numbers. 1863-64.	Numbers. 1864-65.	GRANT 22.—POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.				
	1	Superintendent - - { Including House-rent }	12,960			
	1	Surgeon - - - - - - -	4,800			
		Establishment - - - - -	3,700			
		Contingencies - - - - - - -	500			
				21,960		
		TOTAL RUPEES - - -		21,960	- - -	
		GRANT 22.—POLITICAL AGENCIES AED OTHER FOREIGN SERVICES.				
		Allowances to Vakeels at the Courts of Native Chiefs - -	2,507	2,507		
		TOTAL RUPEES -		2,507		
		GRANT 24.—MISCELLANEOUS.				
		Durbar Presents by the Governor General - - - -	2,00,000			
		Contingent Charges of Tosha Khanna- - - - -	5,000			
				2,05,000		
		TOTAL RUPEES - - -		2,05,000	- - -	
		TOTAL EXPENDITURE, RUPEES -		2,41,467		

FOREIGN ADMINISTRATIONS.

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.	PERSIA.		Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		GRANT 22.—POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.					
	1	Agent - - - - -					
	—	Establishment - - -	14,000				
		Contingent Charges - - - -					
				14,000			
		GRANT 23.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.					
		Mirza Abdool Ghios Khan - - - - -		12,000			
					26,000		
		TOTAL FOR PERSIA, RUPEES		- - -	26,000	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	TURKISH ARABIA.					
		GRANT 22.—POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.					
		SALARIES AND ESTABLISHMENT.					
	1	Political Agent - - - - -		26,348			
	1	Assistant Surgeon - - - -		6,183			
	—	Office Establishment - - - -		11,684			
	1	Agent at Bussorah - - - -		4,800			
	1	Establishment at Bussorah - - -		1,117			
		CONTINGENT CHARGES.		50,132			
		Expense of Dromedary Post between Bagdad and Damascus	2,400				
		Charges for Escort - - -	2,880				
		Contingent Charges - -	3,200				
				8,480			
					58,612		
		GRANT 23.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.					
		Pensions under Rupees 5,000 per annum:—					
		Moiety of pension of H. H. Newab Ikbalood Dowlah -		15,000			
					15,000		
		TOTAL FOR TURKISH ARABIA, RUPEES		- - -	73,612	- - -	
		TOTAL RUPEES - - -			99,612		

Appendix No. 3. See Para. 63 of Report.

GOVERNMENT OF BENGAL

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1864-65.

N. B.—The Civil Budget Estimates for Madras, Bombay, and the other Provinces of India will be made up on a form similar to this.

GOVERNMENT
CIVIL BUDGET
FOR THE

GENERAL ABSTRACT OF THE REVENUES AND RECEIPTS AND

FOR THE YEAR FROM 1ST MAY

REVENUES AND RECEIPTS.	Reference to Detailed Estimate, Page	ESTIMATE 1864-65.	ESTIMATE 1863-64.	COMPARED WITH ESTIMATE 1863-64.	
				INCREASE.	DECREASE.
		Rs.	Rs.	Rs.	Rs.
LAND REVENUE	68	3,89,46,755			
TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES	—	—			
FOREST	"	38,950			
ABKAREE (EXCISE)	"	65,98,295			
INCOME TAX	69	37,20,579			
CUSTOMS	"	1,00,57,000			
SALT	"	2,64,38,000			
OPIUM	70	5,20,00,000			
STAMPS	"	55,00,166			
MINT	—	—			
POST OFFICE	—	—			
TELEGRAPH	—	—			
LAW AND JUSTICE	70	16,76,627			
POLICE	71	2,25,000			
EDUCATION	"	2,16,365			
INTEREST	"	173			
MISCELLANEOUS	72	2,02,820			
TOTAL REVENUES AND RECEIPTS, RUPEES		14,56,20,730			

NET INCREASE (OR DECREASE) OF REVENUES AND RECEIPTS IN 1864-65, RUPEES _____

CALCUTTA,
1864.

ESTIMATES

YEAR 1864-65.

OF THE EXPENDITURE OF THE GOVERNMENT OF BENGAL

1864 TO 30TH APRIL 1865.

GRANTS.	EXPENDITURE.	Reference to Detailed Estimate, Page.	ESTIMATE 1864-65.	ESTIMATE 1863-64.	COMPARED WITH ESTIMATE 1863-64. INCREASE.	DECREASE.
			Rs.	Rs.	Rs.	Rs.
1	INTEREST ON FUNDED AND UNFUNDED DEBT		—			
2	INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS	73	42,500			
3	LAND REVENUE	74	33,61,588			
4	FOREST	77	1,800			
5	ABKAREE (EXCISE)	"	10,86,871			
6	INCOME TAX	78	2,06,755			
7	CUSTOMS	79	5,04,624			
8	SALT	81	2,04,783			
9	OPIUM	82	2,24,18,367			
10	STAMPS	84	2,21,566			
11	MINT	—	—			
12	POST OFFICE	—	—			
13	TELEGRAPH	—	—			
14	ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS	—	—			
15	ADMINISTRATION AND PUBLIC DEPARTMENTS	85	9,35,331			
16	LAW AND JUSTICE	89	63,84,274			
17	POLICE	94	50,12,198			
18	EDUCATION, SCIENCE AND ART	99	17,20,080			
19	ECCLESIASTICAL	108	2,78,691			
20	MEDICAL SERVICES	109	6,50,722			
21	STATIONERY AND PRINTING	112	6,12,983			
22	POLITICAL AGENCIES AND OTHER FOREIGN SERVICES	114	23,964			
23	ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS	115	22,94,959			
24	MISCELLANEOUS	117	1,99,768			
25	SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES	119	3,08,448			
	TOTAL EXPENDITURE, RUPEES		4,64,70,272			

NET INCREASE (OR DECREASE) OF EXPENDITURE IN 1864-65, RUPEES _____

The following is the Estimated Cost of Collecting the undermentioned Revenues :—

LAND REVENUE	PER CENT.	CUSTOMS	PER CENT.	OPIUM	PER CENT.
ABKAREE	"	SALT	"	STAMPS	"

CIVIL BUDGET ESTIMATE

OF

REVENUES AND RECEIPTS

FOR THE YEAR

1864-65.

LAND REVENUE.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Revenue from Lands, Fixed - -				
Ditto Fluctuating -	3,71,31,465			
Sale of Khass Mehals - - -				
Miscellaneous - - - - - -	18,15,290			
		3,89,46,755		
Total for Land Revenue, Rupees -		3,89,46,755	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

FOREST.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Produce of Forests - - - - -	38,870			
Miscellaneous - - - - - -	80			
		38,950		
Total for Forest Revenue, Rupees -		38,950	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

ABKAREE (EXCISE).

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Duty and License Fees for the Sale of Intoxicating Liquors and Drugs - -	40,25,858			
Sale of Abkaree Opium - - - - -	25,15,870			
Miscellaneous - - - - - - -	56,567			
		65,98,295		
Total for Abkaree, Rupees -		65,98,295	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

REVENUES AND RECEIPTS—*continued.*

INCOME TAX.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Income Tax - - - - - - -	37,18,972			
Penalties - - - - - - -	1,000			
Miscellaneous - - - - - -	607			
		37,20,579		
TOTAL FOR INCOME TAX, RUPEES -		37,20,579	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

CUSTOMS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs
Imports - - - - - - -	62,21,891			
Exports - - - - - - - -	37,08 650			
Warehouse Rent - - - - - -	1,01,500			
Miscellaneous - - - - - - -	24,959			
		1,00,57,000		
TOTAL FOR CUSTOMS, RUPEES -		1 00,57,000	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

SALT.

	Estimate 1864-65.		Estimate 1863-64	
	Rs.	Rs.	Rs.	Rs.
Customs Duty on Salt - - - - -	1,86,88,440			
Proceeds of Sale of Salt - - - - -	73,76,400			
Excise Duty on Salt - - - - -	2,74,650			
Rents of Golahs - - - - -	57,030			
Miscellaneous - - - - - - -	41,480			
		2,64,38,000		
TOTAL FOR SALT, RUPEES -		2,64,38,000	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

REVENUES AND RECEIPTS—*continued.*

OPIUM.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Sale of Behar Opium - - - -	2,76,33,000			
" Benares " - - - -	2,28,83,000			
" Opium to Abkaree Dept. - -	13,00,000			
Miscellaneous - - - - - - -	1,84,000			
		5,20,00,000		
TOTAL FOR OPIUM, RUPEES -		5,20,00,000	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

STAMPS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Sale of Impressed Stamps - - -	52,65,492			
Sale of Adhesive Stamps (other than Postage Stamps) - - - - -	1,71,224			
Fines and Penalties - - - -	63,450			
		55,00,166		
TOTAL FOR STAMPS, RUPEES -		55,00,166	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

LAW AND JUSTIC.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Fees, Fines and Forfeiture - - -	8,39,512			
Proceeds of Unclaimed and Intestate Property - - - - - - -	16,147			
Proceeds of Jail Labor and Manufactures - - - - - - - -	7,99,022			
Miscellaneous - - - - - - -	21,946			
		16,76,627		
TOTAL FOR LAW AND JUSTICE, RUPEES -		16,76,627	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

REVENUES AND RECEIPTS—*continued.*

POLICE.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Rent of Resumed Thanadaree Lands -	73,182			
Fines and Forfeitures, fees for registry of Boats and Miscellaneous - - -	1,51,818			
		2,25,000		
TOTAL FOR POLICE, RUPEES -		2,25,000	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

EDUCATION.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Fees and Contributions on account of Education - - - - - - -	2,16,365			
Proceeds of Sale of Books, &c. - - -	—			
Fines and Miscellaneous - - -	—			
		2,16,365		
TOTAL EDUCATION, RUPEES -		2,16,365	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

INTEREST.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Interest on Advances of Ward's Establishments, &c. - - - - - -	100			
Miscellaneous - - - - - -	73			
		173		
TOTAL INTEREST, RUPEES -		173	- -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

REVENUES AND RECEIPTS—*continued.*

MISCELLANEOUS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Premium on Bills of Exchange - -	8,786			
Unclaimed Deposits remaining on the Books twenty years - - - -	1,31,773			
Sale proceeds of Stationery, Sale of Gazettes, Publications, &c. - - -	4,000			
Miscellaneous Items - - - -	58,261			
		2,02,820		
TOTAL MISCELLANEOUS, RUPEES -		2,02,820	- -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES_____

REFUNDS AND DRAWBACKS.

STATEMENT SHEWING THE ESTIMATED GROSS REVENUES OF THE GOVERNMENT OF BENGAL UNDER THE UNDERMENTIONED HEADS, FOR THE YEAR FROM 1ST MAY 1864 TO 30TH APRIL 1865, AND THE ESTIMATED AMOUNT OF PAYMENTS FROM THESE REVENUES DURING THAT PERIOD ON ACCOUNT OF REFUNDS AND DRAWBACKS. (VIDE STATEMENT PAGE 8.)

HEADS OF REVENUE.	Estimated Gross Revenue.	Estimated Deductions.		Estimated Net Revenue.
		Refunds.	Drawbacks.	
	Rs.	Rs.	Rs.	Rs.
LAND REVENUE - - - - - - -	3,90,00,000	53,245	—	3,89,46,755
ABKAREE - - - - - - - -	66,00,000	1,705	—	65,98,295
INCOME-TAX - - - - - - -	38,00,000	79,421	—	37,20,579
CUSTOMS - - - - - - - -	1,02,00,000	88,000	55,000	1,00,57,000
SALT - - - - - - - - -	2,68,00,000	3,62,000	—	2,64,38,000
STAMPS - - - - - - - -	56,00,000	99,831	—	55,00,166
TOTAL RUPEES -	9,20,00,000	6,84,205	55,000	9,12,60,795

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1864-65.

GRANT 2.

INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Interest of the Land Revenue Collections Refunded - -	4,000			
Ditto on Law Charges - - - - - -	7,000			
Ditto on Deposits in the Government Savings Bank -	30,000			
Ditto on Compensation for Lands taken for Public purposes	1,500			
Miscellaneous - - - - - - - - -	—			
		42,500		
Total Grant 2, Rupees -		42,500	- - -	

Net Increase (or Decrease) in 1864-65, Rupees

GRANT 3.

LAND REVENUE.

LAND REVENUE.	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Commissioners and Establishments	4,90,409	
Collectors' Establishments	20,33,045	
Charges on account of Khass Mehals (Government Estates)	81,680	
Total Rupees	26,05,134	
REVENUE SURVEY.		
Controlling Staff	37,264	
Professional Survey	4,16,044	
Khusreh (or Demarcation) Survey	3,03,146	
Total Rupees	7,56,454	
Total Grant 3, Rupees	33,61,588	
Net Increase (or Decrease) in 1864-65, Rupees		

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	COMMISSIONERS. Salaries and Establishment.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	8	Commissioners at Rs. 2,916 each per mensem	2,80,000			
	2	Ditto for Non-Regulation Provinces at Rs. 2,500 each per mensem	60,000			
	139	Clerks, Dufterdars, Sheristadars & others	71,696			
	118	Servants	8,991			
	—	Temporary Establishment	1,856			
				4,22,543		
		Contingent Charges.				
		Travelling Allowances	43,599			
		Rent of Offices	3,961			
		*Stationery and Printing**	—			
		Cost of Country Stationery	1,087			
		Office Expenses	5,938			
		Miscellaneous	13,281			
				67,866		
		Total for Commissioners, Rupees		† 4,90,409		

* Provided in Grant 21, for Stationery and Printing, Page 112.

† The entire Expense of the Agencies at Assam and Chota Nagpore is included in this amount.

GRANT 3.—LAND REVENUE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	COLLECTORS' ESTABLISHMENTS. SALARIES AND ESTABLISHMENT.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.
		Collectors and Magistrates - -	8,04,400			
	21	1st Grade at Rs. 1,916 each per mensem				
	10	2nd Grade at „ 1,500 „ „				
		Joint Magistrates and Deputy Collectors -	2,93,400			
	21	1st Grade at Rs. 900 each per mensem				
	8	2nd Grade at „ 700 „ „				
		Assistant Magistrates and Collectors -	2,95,800			
	20	1st Class at Rs. 450 to Rs. 500 each per mensem				
	36	2nd Class at Rs. 400 per mensem				
	200	Deputy Collectors and Magistrates (Uncovenanted): salaries varying from Rs. 200 to Rs. 700 each per mensem -	8,68,800			
	15	Deputy Commissioners, salaries varying from Rs. 600 to Rs. 1,500 per mensem	2,02,800			
	21	Assistant Ditto: salaries varying from Rs. 400 to Rs. 600 each per mensem -	1,12,800			
	15	Extra Assistant Ditto: salaries varying from Rs. 200 to Rs. 500 per mensem -	54,000			
			26,32,000			
		Deduct—* Moiety of salaries provided under "Grant 16 "Criminal Courts," Page 90	13,16,000			
			13,16,000			
	10	Supernumerary Deputy Collectors and Magistrates (Uncovenanted) at Rs. 100 each per mensem - - - -	12,000			
	8	Rent Deputy Collectors at Rs. 200 each per mensem - - - - -	19,200			
	1565	Clerks, Tehsildars and others - -	4,20,396			
	616	Servants - - - - - - -	33,377			
	—	Temporary Establishment - - -	32,898			
				18,33,871		
		CONTINGENT CHARGES.				
		Travelling and Tentage Allowances - -	33,786			
		Rent of Offices - - - - - - -	9,052			
		Charges for Remittance of Treasure within the Districts - - - - - - -	3,000			
		Commission on House Tax in the Cossya and Jinteah Hills - - - - - -	1,400			
		Cost of Country Stationery - - - -	13,633			
		Law Charges - - - - - - -	65,002			
		Office Expenses - - - - - -	56,496			
		Miscellaneous - - - - - - -	16,805			
				1,99,174		
		TOTAL FOR COLLECTORS' ESTABLISHMENTS, RUPEES	- - -	20,33,045		
		KHASS MEHALS (GOVERNMENT ESTATES).				
		Charges of Khass Mehal Collections - - - - -	30,000			
		Transfer to the Fund for the Improvement of Khass Mehals - - - - - - - -	51,680			
				81,680		
		TOTAL FOR KHASS MEHALS, RUPEES	- - -	81,680	- - -	

* The division of the Salaries of the above Officers has been reckoned on the Estimate of the proportion of time given severally to Land Revenue and Criminal duties.

GRANT 3.—LAND REVENUE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	REVENUE SURVEY.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		CONTROLLING STAFF.				
		SALARIES AND ESTABLISHMENTS.				
	—	Surveyor General (Pay provided in Estimate of Government of India)	—			
	1	Assistant Revenue Surveyor - -	6,000			
	13	Clerks - - - - - - -	9,900			
	1	Superintendent, Drawing Branch -	4,800			
	1	Assistant ditto " - -	2,400			
	1	Map Record-keeper " - -	1,200			
	19	Draftsmen and Colorists - - -	8,076			
	12	Office Servants - - - - - -	888			
				33,264		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - -	4,000			
				4,000		
		TOTAL FOR CONTROLLING STAFF, RUPEES	- - -	37,264	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	PROFESSIONAL SURVEY.				
		SALARIES AND ESTABLISHMENT.				
	10	Revenue Surveyors { Civil Pay Rs. 58,296; Mily. Pay 28,086 }	86,382			
	8	Assistant Surveyors - - - - -	23,308			
	32	Sub-Assistant Surveyors - - -	77,280			
	3	Apprentices and Office Assistants - -				
	244	Clerks, Draftsmen and Native Surveyors -	1,20,444			
	9	Native Doctors - - - - - -				
	1305	Tindals, Measurers and Guards - -				
				3,07,414		
		CONTINGENT CHARGES.				
		Travelling Allowances - - - - - -	38,054			
		Camp Equipage - - - - - - -	5,400			
		Cost of feeding and care of Elephants - -	16,320			
		Contract Allowance for Contingencies - -	18,000			
		Miscellaneous Charges - - - - -	30,856			
				1,08,630		
		TOTAL FOR PROFESSIONAL SURVEY, RUPEES	- - -	4,16,044	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	KHUSREH (OR DEMARCATION) SURVEY.				
		SALARIES AND ESTABLISHMENT.				
	4	Superintendents - - - - - -	46,200			
	4	Assistant Ditto - - - - - -	16,800			
	11	Deputy Collectors - - - -	51,600			
	132	Clerks - - - - - - - -	32,630			
	112	Servants, Guards, Measurers and others -	5,804			
—	691	Field Establishment - - - - -	1,10,556			
				2,63,590		
		CONTINGENT CHARGES.				
		Travelling Allowances - - - - - -	14,650			
		Office Expenses - - - - - - -	7,093			
		Miscellaneous Charges - - - - - -	17,813			
				39,556		
		TOTAL FOR KHUSREH SURVEY, RUPEES	- - -	3,03,146	- - -	

GRANT 4.

FOREST.

Numbers. 1863-64.	Numbers. 1864-65.	Salaries and Establishment.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Superintendent - - - - - -	1,200			
	1	Clerk - - - - - - -	180			
	8	Servants - - - - - - -	420			
		Contingent Charges.				
		Office Expenses - - - - - -	—			
				1,800		
		Total Grant 4, Rupees - - -		1,800	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

Note.—The entire charges under this item occur in Nowgong.

GRANT 5.

ABKAREE.

(EXCISE.)

Numbers. 1863-64.	Numbers. 1864-65.	Collectors' Establishments. Salaries and Establishment.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	—	*Deputy Collectors and Magistrates (Uncovenanted)** - - - - -	—			
	2434	Clerks - - - - - -	1,53,564			
		Darogahs - - - - - -				
		Mohurirs - - - - - - -				
		Servants - - - - - - -				
				1,53,564		
		Contingent Charges.				
		Rewards - - - - - - - -	83,612			
		Expenses connected with Confiscations - -				
		Diet Money for Defaulters - - - -				
		Office Expenses - - - - - - -				
		Miscellaneous - - - - - - -				
				83,612		
		Cost price of Opium supplied to the Abkaree Department - - - - - - - -		8,49,695	- - -	
		Total Grant 5, Rupees - -		10,86,871	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

* The entire pay of these Officers is provided under Grant 3, "Collectors' Establishments" and Grant 16, "Criminal Courts."

GRANT 6.

INCOME TAX.

Numbers. 1863-64.	Numbers. 1864-65.	PRESIDENCY.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	—	Special Commissioner * - - -	—			
	1	Secretary - - - - - - -	12,000			
	1	Assessor - - - - - - -	4,800			
	92	Clerks - - - - - - -	21,822			
	14	Servants - - - - - - -	347			
			38,969			
		CONTINGENT CHARGES.				
		Attendance fees to Commissioners - - -	2,000			
		Travelling Allowances - - - - - -	900			
		Rent of Offices - - - - - -	1,800			
		Contingent Charges - - - - - -	2,080			
				45,749		
Numbers. 1863-64.	Numbers. 1864-65.	COLLECTOR'S ESTABLISHMENTS, MOFUSSIL.				
		SALARIES AND ESTABLISHMENT.				
		Deputy Collectors and Magistrates (Uncovenanted) † - - - -	—			
	646	Clerks - - - - - - -	81,316			
	1633	Servants and others - - - - -	45,704			
			1,27,020			
		CONTINGENT CHARGES.				
		Commission on Collections - - - - -	25,940			
		Travelling Allowances - - - - - -	2,041			
		Contingencies - - - - - - -	6,005			
				1,61,006		
		TOTAL GRANT 6, RUPEES - - -		2,06,755	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

* A Member of the Board of Revenue. Pay provided under that Item in Grant 15 "Administration and Public Departments," Page 87.

† The entire pay of these Officers is provided under Grant 3, "Collectors' Establishments" and Grant 16, "Criminal Courts."

GRANT 7.

CUSTOMS.

	Estimate 1864-65	Estimate 1863-64.
	Rs.	Rs.
*Board of Revenue and Establishment**	—	
Calcutta	4,80,514	
Chittagong	20,544	
Balasore	1,606	
Cuttack	1,960	
Total Grant 7, Rupees	5,04,624	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	CALCUTTA.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Salaries and Establishment				
	1	Collector	36,000			
	1	Deputy Collector	20,400			
	1	Assistant Collector	6,000			
	10	Appraisers	39,600			
	112	Clerks	66,624			
	62	Servants	4,851			
	—	Temporary Establishment	700			
				1,74,175		
		Preventive Establishment.				
	1	Superintendent	9,600			
	6	Inspectors	28,800			
	126	Preventive Officers	1,59,243			
	55	Servants	2,944			
	155	Boat Establishment	12,771			
	—	Temporary Establishment	23,400			
				2,36,758		
		Wharf Establishment.				
	1	Controller	4,800			
	62	Wharf Officers	49,464			
	55	Servants	3,693			
	5	Boat Establishment	324			
				58,281		
		Contingent Charges.				
		Travelling Allowances	300			
		Allowance to Surgeon	600			
		Rewards	4,000			
		Stationery and Printing†	—			
		Cost of Country Stationery	400			
		Office Expenses	6,000			
				11,300		
		Total for Calcutta, Rupees		4,80,514		

* Provided in Grant 15 under "Board of Revenue" Page 87.

† Provided in Grant 21, Stationery and Printing, Page 112.

GRANT 7.—CUSTOMS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.		Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		CHITTAGONG.				
		SALARIES AND ESTABLISHMENT.				
	1	Collector - - - - - - -	9,000			
	19	Clerks - - - - - - - / Servants - - - - - - -	10,044			
	—	Temporary Preventive Establishment -	1,000			
				20,044		
		CONTINGENT CHARGES.				
		Rewards - - - - - - - -	300			
		Office Expenses - - - - - - -	200			
				500		
		TOTAL FOR CHITTAGONG, RUPEES - - -		20,544	- - -	
		BALASORE				
		SALARIES AND ESTABLISHMENT.				
	2	Clerks - - - - - - -	540			
	2	Servants - - - - - - -	108			
	16	Preventive Establishment - - -	912			
				1,560		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - -	46			
				46		
		TOTAL FOR BALASORE, RUPEES - - -		1,606	- - -	
		CUTTACK.				
		SALARIES AND ESTABLISHMENT.				
	1	Assistant Collector - - - -	1,200			
	2	Clerks - - - - - - -	240			
	—	Preventive Establishment - - -	510			
				1,950		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - -	10			
				10		
		TOTAL FOR CUTTACK, RUPEES - - -		1,960	- - -	

GRANT 8.

SALT.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Board of Revenue and Establishment * - - - -	—			
Agencies and Establishment for the Manufacture of Salt † -	63,619			
Salt Preventive Establishment ‡ - - - - - -	80,000			
		1,43,619		

SALT GOLAHS.

Numbers. 1863-64	Numbers. 1864-65.	Salaries and Establishment.				
	1	Superintendent - - - - - -	8,400			
	2	Intendants - - - - - - -	6,600			
	25	Clerks - - - - - - -	7,356			
	8	Servants - - - - - - -	504			
	62	Boat Establishment - - - -	5,844			
	—	Temporary Establishment - - -	840			
	98			29,544		
		Contingent Charges.				
		Commission to Ghat Officers - - - -	2,500			
		Rent of Golahs - - - - - - -	24,600			
		Repair to Golahs - - - - - - -	2,000			
		Miscellaneous Charges - - - - - -	2,520			
				31,620		
		Total Grant 8, Rupees - - -		2,04,783	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

* Provided in Grant 15 under "Board of Revenue" Page 87.

† These charges are being gradually abolished.

‡ This Establishment is in course of transfer to Police.

GRANT 9.

OPIUM.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
*Board of Revenue and Establishment**	—	
Behar Agency	1,36,13,290	
Benares Agency	87,58,707	
Charges in Calcutta	46,370	
Total Grant 9, Rupees	2,24,18,367	

Net Increase (or Decrease) in 1864-65, Rupees———

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	BEHAR AGENCY.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Salaries and Establishment.				
	1	Agent	36,000			
	1	Principal Assistant	14,400			
	57	Clerks	60,168			
	133	Servants	9,618			
				1,20,186		
		Deputy Agencies.				
	11	Sub-Deputy Agents	91,200			
	3	Assistant Ditto	10,800			
	302	Clerks	69,201			
	957	Servants	50,529			
	—	Temporary Establishment	15,545			
	1465			2,37,275		
		Charges for the Provision, &c., of Opium.				
		Payments on account of Cultivation of Opium	1,21,95,957			
		Ditto for Leaves	1,29,702			
		Ditto for Trash	4,578			
		Ditto for Timber Contract	4,20,000			
		Transit and Weighment Charges	67,100			
		Freight	51,400			
		Manufacturing Charges, &c.	60,000			
		Opium to be purchased.		1,29,28,737		
		Nepaul Opium	- -	32,000		
		Contingent Charges.				
		Travelling Allowances	16,775			
		Commission to Amlah	1,52,640			
		Rewards on Confiscations	2,155			
		Office Expenses	12,302			
		Miscellaneous	1,11,220			
				2,95,092		
		Total for Behar Agency, Rupees		1,36,13,290	- - -	

* Provided in Grant 15 under "Board of Revenue" Page 87.

GRANT 9.—OPIUM—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	BENARES AGENCY.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Agent - - - - - - -	42,000			
	1	Principal Assistant - - - -	12,000			
	57	Clerks - - - - - - -	40,824			
		Servants - - - - - - -	5,448			
				1,00,272		
		DEPUTY AGENCIES.				
	11	Sub-Deputy Agents - - - -	76,800			
	19	Assistants - - - - - - -	64,200			
	354	Clerks - - - - - - -	1,32,975			
	1305	Servants - - - - - - -	61,128			
				3,35,103		
		CHARGES FOR THE PROVISION, &c., OF OPIUM.				
		Payments on account of Cultivation of Opium -	75,00,000			
		Ditto for Leaves - - - -	1,00,000			
		Ditto for Trash - - - -	20,000			
		Transit and Weighment Charges - - - -	1,70,000			
		Freight - - - - - - - - -	70,000			
		Manufacturing Charges, &c. - - - - -	2,40,000			
				81,00,000		
		CONTINGENT CHARGES.				
		Travelling Allowances - - - - - - -	54,586			
		Commission to Amlah - - - - - - -	34,000			
		Office Expenses - - - - - - - -	10,842			
		Miscellaneous - - - - - - - -	1,23,904			
				2,23,332		
		TOTAL FOR BENARES AGENCY, RUPEES - -		87,58,707	- - -	
Numbers. 1863-64.	**Numbers. 1864-65.**	**OPIUM CHARGES IN CALCUTTA.**				
		GODOWN ESTABLISHMENT.				
	1	Opium Examiner - - - - -	2,400			
	1	Intendant - - - - - - -	7,200			
	2	Clerks - - - - - - -	480			
	22	Servants - - - - - - -	1,740			
				11,820		
		CONTINGENT CHARGES.				
		Contingent Expenses for Storing Opium - -	9,200			
		Commission to Auctioneers for Sale of Opium -	24,000			
		Advertising Charges - - - - - -	1,200			
		Miscellaneous Expenses - - - - -	150			
				34,550		
		TOTAL FOR CHARGES IN CALCUTTA, RUPEES - -		46,370	- - -	

GRANT 10.

STAMPS.

Numbers. 1863-64.	Numbers. 1864-65.	STAMP OFFICE, CALCUTTA.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent* - - - - - -	18,000			
	1	Deputy Superintendent - - -	8,400			
	1	Head Assistant - - - - - -	3,600			
	1	Engineer - - - - - - -	4,800			
	1	Store-keeper - - - - - -	6,000			
		Clerks - - - - - - -	27,456			
		Mechanics and Labourers - - - } Servants - - - - - - -	5,772			
				74,028		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - -	7,200			
		Stationery and Printing† - - - - -	—			
		STORES AND MISCELLANEOUS.‡				
		Cost of Machinery - - - - - -	—			
		Freight and Packing Charges - - - -	5,000			
		Miscellaneous Expenses - - - - -	—			
				12,200		
		TOTAL FOR STAMP DEPARTMENT, CALCUTTA, RUPEES -		86,228	- - -	
		CHARGES FOR THE SALE OF STAMPS.				
Numbers. 1863-64.	Numbers. 1864-65.	PRESIDENCY AND MOFUSSIL.				
		Clerks - - - - - - -	1,068			
		Discount on the Sale of Stamps - - - -	1,27,884			
		Fees paid to Government Pleaders in Pauper Suits -	1,973			
		Office Contingencies - - - - - -	2,884			
		Miscellaneous - - - - - - - -	1,529			
		TOTAL CHARGES FOR SALE OF STAMPS, RUPEES - -		1,35,338		
		TOTAL GRANT 10, RUPEES - -		2,21,566	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES_____

* This Officer is also Superintendent of Stationery, but his entire salary is provided in this Grant.

† Provided in Grant 21, Stationery and Printing, Page 112

‡ The Estimated Charge for Water marked paper to be purchased in England is provided in the Home Statement (Vide Extract Page 127.)

GRANT 15.

ADMINISTRATION AND PUBLIC DEPARTMENTS.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Lieutenant-Governor—Staff and Household Expenses	1,29,511	
Tour Expenses	31,500	
Legislative Council	47,880	
Secretariat	2,27,874	
Board of Revenue	3,32,682	
Office of the Deputy Auditor and Accountant General	1,48,084	
Money Order Office	9,984	
Labor Transport Department	7,816	
Total Grant 15, Rupees	9,35,331	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Lieutenant-Governor Staff and Household Expenses.	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
The Lieutenant-Governor	1,00,000			
Private Secretary (Numbers: 1863-64 —, 1864-65 1) — Mily. Pay Rs. 9,035; Civil Pay Rs. 4,200	14,135			
Aide de Camp* (Numbers: 1863-64 —, 1864-65 —)	—			
Establishment Expenses at Rs. 600 per mensem	7,200			
State Boat Charges	5,176			
Travelling Expenses	—			
Contingent Charges	3,000			
		1,29,511		
Total Lieutenant-Governor, Staff &c., Rupees	- - -	1,29,511	- - -	
Tour Expenses.				
Tour of the Lieutenant-Governor, Staff and Household Expenses, Travelling and Deputation Allowances to Secretaries and others while absent from Calcutta	31,500			
		31,500		
Total Tour Expenses, Rupees	- - -	31,500	- - -	

* Pay provided in the Bengal Military Budget Estimates.

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	LEGISLATIVE COUNCIL.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENTS.				
	1	Member* - - - - - - -	7,400			
	1	Secretary - - - - - -	24,000			
	5	Clerks - - - - - - -	5,940			
	1	Official Reporter - - - - -	2,800			
	23	Servants - - - - - - -	1,740	41,880		
		CONTINGENT CHARGES.				
		Contingent Expenses - - - - -	6,000			
				6,000		
		TOTAL FOR LEGISLATIVE COUNCIL, RUPEES - - -		47,880	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	SECRETARIAT.				
		SALARIES AND ESTABLISHMENTS.				
	1	Secretary - - - - - - -	36,000			
	1	Junior Secretary - - - - - -	18,000			
	1	Under-Secretary - - - - - -	12,000			
	65	Clerks - - - - - - -	1,05,420			
		Servants - - - - - - -	4,764			
—	—	Temporary Establishment - - -	2,100	1,78,284		
		CONTINGENT CHARGES.				
		Travelling Allowances - - - - -	3,780			
		State Contingencies - - - - -	3,000			
		Purchase of Books and Periodicals - -	12,000			
		Subscriptions to Newspapers, Gazettes, &c. -	10,000			
		Stationery and Printing† - - - -	—			
		Office Expenses - - - - - - -	6,050	34,830		
		MISCELLANEOUS.				
		Bengalee Translator— {including Office and House-rent} - -	10,800			
		Establishment for the supervision of the Native Press - - - - - - -	1,800			
		Ooriya Translator - - - - - -	2,160			
		Charges for Printing Ooriya Gazette† - -	—			
				14,760		
		TOTAL FOR SECRETARIAT, RUPEES - - -		2,27,874	- - -	

* The Pay of this Officer is only provided for a portion of the year.
† Provided in Grant 21, Stationery and Printing, Page 112.

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	BOARD OF REVENUE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.			
	3	Members at Rs. 4,166 each per mensem	1,50,000		
	1	Secretary - - - - - - -	30,000		
	1	Junior Secretary - - - -	28,000		
	120	Clerks - - - - - - -	1,10,280		
	76	Servants - - - - - - -	5,052	3,23,332	
		CONTINGENT CHARGES.			
		Stationery and Printing * - - -	—		
		House Rent, Tax and Lighting - -	†9,350		
		Office Contingencies - - - - -			
				9,350	
		TOTAL FOR BOARD OF REVENUE, RUPEES - -		3,32,682	- - -

Numbers. 1863-64.	Numbers. 1864-65.	OFFICE OF THE DEPUTY AUDITOR AND ACCOUNTANT GENERAL.			
		SALARIES AND ESTABLISHMENT.			
	1	Deputy Auditor and Accountant General	30,000		
	1	Principal Assistant - - - - -	4,800		
	179	Clerks - - - - - - -	99,012		
	34	Servants - - - - - - -	2,172		
	—	Temporary Establishment - - -	800	1,36,784	
		CONTINGENT CHARGES.			
		Travelling Allowances - - - - -	1,800		
		Stationery and Printing - - - -	—		
		Office Rent - - - - - - -	6,000		
		Office Expenses and Contingencies - -	3,500	11,500	
		TOTAL FOR OFFICE OF DEPUTY AUDITOR, &c., RUPEES - -		1,48,084	- - -

* Provided in Grant 21, Stationery and Printing, page 112.

† In this amount are included the Contingent Charges of the separate Departments in the Office of the Board of Revenue, for "Customs," "Salt" and "Opium."

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	MONEY ORDER OFFICE.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Controller - - - - - -	3,600			
	10	Clerks - - - - - - -	4,800			
	6	Servants - - - - - -	384			
				8,784		
		CONTINGENT CHARGES.				
		Contingent Expenses - - - - - -	1,200			
				1,200		
		TOTAL FOR MONEY ORDER OFFICE, RUPEES - - -		9,984	- - -	
		LABOR TRANSPORT DEPARTMENT.				
		SALARIES AND ESTABLISHMENT.				
	2	Superintendents - - - - -	2,400			
	1	Assistant Ditto - - - - - -	1,200			
	1	Inspector of Depôt - - - - -	720			
	2	Medical Inspectors of Labourers, including Conveyance Allowance - -	3,120			
	1	Servant - - - - - -	72			
				7,512		
		CONTINGENT CHARGES.				
		Contingent Expenses - - - - -	304			
				304		
		TOTAL FOR LABOR TRANSPORT DEPARTMENT, RUPEES - - -		7,816	- - -	

GRANT 16.

LAW AND JUSTICE.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Civil and Sessions Courts	21,74,645	
Criminal Courts	19,06,147	
Law Officers	47,036	
Courts of Small Causes	4,91,435	
Coroner's Court	11,096	
Justices of the Peace	74,712	
House of Correction	72,331	
Jails	16,06,872	
Total Grant 16, Rupees	63,84,274	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	CIVIL AND SESSIONS COURTS. Salaries and Establishment.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	26	Civil and Sessions Judges, at Rs. 2,500 each per mensem	7,80,000			
	6	Additional Ditto { 1 at Rs 2,500 per mensem; 5 at Rs 2,170 " }	1,60,000			
	2	Commissioners at Rs. 2,000 each per mensem	48,000			
	24	Principal Sudder Ameens Establishment (Rs.)	1,89,420			
	32	Sudder Ameens Establishment	1,35,984			
	167	Moonsiffs Establishment	4,70,292			
	84	Pleaders, Law Officers and Translators	52,389			
		Civil Court Ameens	85,600			
		Sale Ameens	2,400			
		Clerks / Servants	1,94,543			
				21,18,628		
		Contingent Charges.				
		Travelling Allowances	18,029			
		Cost of Country Stationery	5,689			
		Office Expenses	22,070			
		Rent of Offices	7,675			
		Miscellaneous	2,554			
				56,017		
		Total for Civil and Sessions Courts, Rupees		21,74,645		

GRANT 16.—LAW AND JUSTICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.		Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		CRIMINAL COURTS.				
		SALARIES AND ESTABLISHMENT.				
		Moiety of the Salaries of Collectors, Magistrates and others as particularized under Grant 3, "Collectors' Establishment" Page 75:—	* 13,00,064			
		Sub-Assistant ditto - - - -	5,400			
		Cantonment Joint Magistrates - -	32,209			
		Clerks - - - - - - -	2,25,142			
		Servants - - - - - -				
	—	Honorary Magistrates' Establishment, &c.	14,240			
	—	Sudder Bazaar Establishment, &c. -	86,745			
	—	Temporary Establishment - - -	5,318	16,69,118		
		CONTINGENT CHARGES.				
		Travelling, and Tentage Allowances - - -	71,389			
		Cost of Country Stationery - - -	15,032			
		Rent of Offices - - - - - -	5,002			
		Office Expenses - - - - - -	1,02,516			
		Miscellaneous Charges - - - - -	43,090	2,37,029		
		TOTAL CRIMINAL COURTS, RUPEES - - -		19,06,147	- - -	
Numbers. 1863-64.	**Numbers. 1864-65.**	**LAW OFFICERS.**				
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent and Remembrancer of Legal Affairs - - - - -	30,000			
	2	Government Pleaders - - - -	7,200			
	10	Clerks - - - - - - -	9,120			
	3	Servants - - - - - - -	192	46,512		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - -	524	524		
		TOTAL FOR LAW OFFICERS, RUPEES - - -		47,036	- - -	

* The division of the salaries of the above Officers has been reckoned on the estimate of the proportion of time given severally to Criminal and Land Revenue duties.

GRANT 16.—LAW AND JUSTICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	COURTS OF SMALL CAUSES.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		PRESIDENCY COURT.				
		SALARIES AND ESTABLISHMENT.				
	1	First Judge - - - - - - -	18,000			
	2	Second and Third Judges - - -	24,000			
	1	Clerk of the Court - - - -	7,200			
	1	Deputy Ditto - - - - -	3,600			
	67	Clerks - - - - - - -	28,392			
	2	Interpreters and Translators - -	3,000			
	51	Bailiffs, Criers, and others - - -	14,676			
	47	Servants - - - - - - -	3,267			
	12	Temporary Establishment - - -	406			
				1,02,541		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - -	339			
		Miscellaneous - - - - - - -	1,506			
				1,845		
		TOTAL FOR PRESIDENCY COURT, RUPEES - - -		1,04,386	- - -	
		MOFUSSIL COURTS.				
		SALARIES AND ESTABLISHMENT.				
	27	Judges - - - - - - -	2,56,800			
	46	Cashiers and Clerks - - - -	80,880			
		Nazirs (or Sheriffs) - - - -	18,720			
		Bailiffs - - - - - - -	6,864			
		Sale Ameens - - - - - -	4,368			
	51	Servants - - - - - - -	2,772			
	—	Temporary Establishment - - -	719			
				3,71,123		
		CONTINGENT CHARGES.				
		Travelling Allowances - - - - -	5,586			
		House Rent - - - - - - -	2,286			
		Stationery - - - - - - -	2,700			
		Contingencies - - - - - - -	5,360			
				15,926		
		TOTAL FOR MOFUSSIL COURTS, RUPEES - - -		3,87,049	- - -	
		TOTAL FOR COURTS OF SMALL CAUSES, RUPEES - - -		4,91,435	- - -	
		CORONER'S COURT.				
		SALARIES AND ESTABLISHMENT.				
	1	Coroner * - - - {Including Conveyance Allowance} -	4,032			
	1	Surgeon† - - - - - - -	3,600			
	1	Clerk and Interpreter - - - -	720			
	5	Servants - - - - - - -	504			
				8,856		
		CONTINGENT CHARGES.				
		House Rent - - - - - - -	1,440			
		Office Expenses‡ - - - - - - -	800			
				2,240		
		TOTAL FOR CORONER'S COURT, RUPEES - - -		11,096	- - -	

* This is in addition to pay as Magistrate provided in the item for "Justices of the Peace," page 92.

† This Officer is also the Surgeon to the Police Hospital for which he receives a further allowance. Vide Page 96.

‡ The Printing Charges which were estimated in 1864-65 under this item, are provided in Grant 21, "Stationery and Printing," page 112.

GRANT 16.—LAW AND JUSTICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	JUSTICES OF THE PEACE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Magistrate	18,000			
	1	Magistrate *	15,000			
	13	Clerks	11,842			
	12	Servants	840			
				45,682		
		CONTINGENT CHARGES.				
		Office Expenses	1,000			
				1,000		
		MISCELLANEOUS.				
		Law Charges	15,000			
		Charges for Mofussil Witnesses attending the High Court	10,000			
		Dieting Witnesses	900			
		Travelling Allowances to Witnesses and conveyance of Prisoners	1,500			
		Fees to Interpreters	200			
		Other Items	430			
				28,030		
		TOTAL FOR JUSTICES OF THE PEACE, RUPEES		74,712		
Numbers. 1863-64.	Numbers. 1864-65.	HOUSE OF CORRECTION. PRESIDENCY.				
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent	1,200			
	1	Surgeon	2,400			
	62	Servants	4,835			
	—	Hospital Establishment	396			
				8,831		
		MISCELLANEOUS.				
		Rations for Prisoners	29,000			
		Clothing and Bedding	2,500			
		Hospital charges	4,500			
		Contingencies	3,500			
				39,500		
		Purchase of Raw Materials for Manufacture†		24,000		
		TOTAL FOR HOUSE OF CORRECTION, RUPEES		72,331		

* This Officer is also Coroner of Calcutta, and receives the additional pay provided under "Coroner's Court," page 91.

† The estimated amount to be realised by the sale of manufactured articles during the year 1864-65, is credited to Revenue under the item "Law and Justice," page 70.

GRANT 16.—LAW AND JUSTICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	JAILS.	Estimate 1864-65 Rs.	Estimate 1864-65 Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		INSPECTION AND GENERAL SUPERINTENDENCE.				
		SALARIES AND ESTABLISHMENT.				
	1	Inspector General - - - - -	30,000			
	14	Clerks - - - - - - -	11,160			
	9	Servants - - - - - - -	624			
				41,784		
		CONTINGENT CHARGES.				
		Travelling Allowances - - - -	3,000			
		*Stationery and Printing** - - - -	—			
		Office Expenses and Miscellaneous - -	2,330			
				5,330		
		TOTAL FOR INSPECTION &c., RUPEES - -		47,114	- - -	
		DISTRICT JAILS.				
		Establishments :—				
		Fixed - - - - - - - -	18,630			
		Extra and Temporary - - - - - -				
		Native Doctors - - - - - -	1,01,107			
		Servants - - - - - - - - -				
				1,19,737		
		Rations - - - - - - - -	3,76,135			
		For the purchase of a Reserve Store of Grain - -	1,16,920			
		Hospital Expenses - - - - - -	11,455			
		Clothing and Bedding - - - - - -	68,416			
		Passage money of Convicts - - - -	70,941			
		Miscellaneous and Contingent Charges - - - -				
				6,43,867		
		Purchase of Raw Materials and Stores to be manufactured in the Jails† - - - - - - - - - - - - - -		5,52 812		
		Commission to Darogahs (or Jailors) on the sale of Manufactured Articles - - - - - - - - - - - - -		2,43,342		
		TOTAL FOR JAILS, RUPEES -		16,06,872	- - -	

* Provided in Grant 21, Stationery and Printing, Page 114.

† The sum to be realized by the sale of articles manufactured in Jails during the year 1864-65, is credited to Revenue under the item "Law and Justice," Page 70.

GRANT 17.

POLICE.

PRESIDENCY AND SUBURBAN POLICE.	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Commissioner's Office	52,974	
Presidency Police	2,43,526	
Suburban Police	83,336	
Police Hospital	10,948	
	3,90,784	
DISTRICT POLICE.		
Superintending Officers	4,77,030	
Executive Force	39,28,065	
Detective Department	42,344	
Salt Preventive Establishment	1,73,975	
	46,21,414	
Total Grant 17, Rupees	50,12,198	
Net Increase (or Decrease) in 1864-65, Rupees		

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	PRESIDENCY AND SUBURBAN POLICE	Estimate 1864-65. Rs	Estimate 1864-65. Rs.	Estimate 1863-64 Rs.	Estimate 1863-64 Rs
		COMMISSIONER'S OFFICE				
		Salaries and Establishment.				
	1	Commissioner (Including Personal Allowance)	36,000			
	14	Clerks	14,244			
	21	Servants	1,480			
				51,724		
		Contingent Charges.				
		Advertisements	200			
		Cost of Country Stationery	250			
		Office Expenses	800			
				1,250		
		Total for Commissioner's Office, Rupees		52,974	- - -	

GRANT 17.—POLICE—*continued*

Numbers. 1863-64.	Numbers. 1864-65.	PRESIDENCY POLICE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		EXECUTIVE FORCE				
	3	Superintendents - - - - - -	13,800			
	6	Inspectors, 1st Class - - - - -	10,800			
	12	„ 2nd Class - - - - -	18,000			
	12	„ 3rd Class - - - - -	14,400			
	25	European Constables - - - - -	15,000			
	9	Darogahs - - - - - - -	5,400			
	3	Serjeants, 1st Class - - - - -	1,080			
	13	„ 2nd Class - - - - -	3,900			
	20	„ 3rd Class - - - - -	4,800			
	4	Corporals, 1st Class - - - - -	768			
	13	„ 2nd Class - - - - -	1,872			
	20	„ 3rd Class - - - - -	2,400			
	1313	Constables - - - - - - -	1,04,496			
	10	Lock-up Guards - - - - -	912			
	40	Servants - - - - - - -	1,932			
				1,99,560		
		MOUNTED POLICE				
	6	Sowars - - - - - - -	720			
	8	Syces - - - - - - -	480			
	—	Purchase of Horses, Saddlery, &c. -				
	—	„ Forage for Horses - -	2,300			
	—	Contingent Expenses - - - - -				
				3,500		
		RIVER CHOWKEY				
	24	Guards - - - - - - -	1,752			
	92	Crew of Boats - - - - - -	4,824			
	—	Hire of Boats - - - - - -				
	—	Contingent Expenses - - - - -	800			
				7,376		
		MISCELLANEOUS.				
		Thana Rents - - - - - - - -	25,000			
		Lighting of Thanas and Guard Rooms, &c. -	3,240			
		Clothing - - - - - - - -				
		Rewards to Informers - - - - - -	2,000			
		Diet and Clothing of Prisoners in Calcutta Lock-up	1,150			
		Conveyance Allowance - - - - - -	200			
		Contingent Charges - - - - - - -	1,500			
				33,090		
		TOTAL FOR PRESIDENCY POLICE, RUPEES - - -		2,43,526	- - -	

GRANT 17.—POLICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	SUBURBAN POLICE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		EXECUTIVE FORCE.				
	3	Superintendents - - - - - -	9,600			
	3	Inspectors, 1st Class, - - -	5,400			
	8	„ 2nd Class - - -	12,000			
	7	„ 3rd Class - - - -	8,400			
	2	European Constables - - - -	1,560			
	5	Darogahs - - - - - -	2,640			
	7	Serjeants, 1st Class - - - -	2,940			
	8	„ 2nd Class - - - -	2,100			
	8	„ 3rd Class - - - -	1,920			
	9	Corporals, 1st Class - - - -	1,728			
	11	„ 2nd Class - - - -	1,584			
	16	„ 3rd Class - - - -	1,920			
	140	Constables - - - - - - -	10,800			
	2	Clerks - - - - - - - -	612			
	50	Servants - - - - - - -	2,448			
				65,652		
		MISCELLANEOUS.				
		Thana Rents - - - - - - -	11,040			
		Clothing - - - - - - -	—			
		Lighting Thanas, Guard Rooms, &c. - -	1,300			
		Rewards to Informers - - - - -	1,500			
		Horse Allowance for Superintendents & Sowars	2,588			
		Diet and Clothing of Prisoners in Suburban	350			
		Lock-up Contingent Charges - - -	906			
				17,684		
		TOTAL FOR SUBURBAN POLICE, RUPEES - - -		83,336		
Numbers. 1863-64.	**Numbers. 1864-65.**	**POLICE HOSPITAL.**				
	1	Surgeon* - - - - - - -	1,200			
	1	Apothecary - - - - } Native Doctors and Compounders } Servants - - - - -	3,348			
		Diet and Clothing - - - - - } Hospital Contingencies - - - - }	5,400			
		Interring Paupers - - - - -	1,000			
				10,948		
		TOTAL FOR POLICE HOSPITAL, RUPEES - - -		10,948	- - -	

* This Officer receives additional pay as Surgeon to the Coroner's Court, vide Page 91.

GRANT 17.— POLICE—*continued.*

Numbers. 1863-64	Numbers. 1864-65.	DISTRICT POLICE	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SUPERINTENDING OFFICERS				
	1	Inspector General - - - -	30,000			
	6	Deputy Inspectors General - - -	85,200			
				3,85,200		
		OFFICE AND CHARGES OF THE INSPECTOR GENERAL.				
	1	Personal Assistant - - - -	8,400			
	31	Clerks - - - - - -	26,460			
	18	Servants - - - - - -	1,380			
	—	Temporary Establishment - - -	—			
	—	Travelling Allowances - - -	5,600			
	—	Office Rents - - - - -	3,600			
	—	Office Expenses - - - - -	1,200			
	—	Miscellaneous Charges - - -	2,200			
				48,840		
		OFFICE AND CHARGES OF THE DEPUTY INSPECTORS.				
	19	Clerks - - - - - -	9,960			
	6	Servants - - - - - -	480			
	—	Travelling Allowances - - - -	22,300			
	—	Office Rent - - - - -	3,600			
	—	Office Expenses - - - - -	6,000			
	—	Miscellaneous Charges - - - -	650			
				42,990		
		TOTAL FOR SUPERINTENDING OFFICERS, RUPEES -		4,77,030		
		EXECUTIVE FORCE				
	49	District Superintendents - - -	3,63,600			
	105	Assistant Ditto - - - -	3,78,600			
	531	Inspectors - - - - - -	6,32,040			
	805	Sub-Inspectors - - - - -	3,31,224			
	2337	Head Constables - - - -	3,32,164			
	154	Mounted Constables - - - -	44,880			
	17528	Constables - - - - - -	13,30,789			
				34,13,297		
		ESTABLISHMENT AND MISCELLANEOUS.				
		Native Doctors - - - - -				
		Clerks - - - - - -	1,26,616			
		Servants - - - - - -				
		Carried forward, Rupees -	1,26,616	34,13,297		

GRANT 17.—POLICE—*continued.*

DISTRICT POLICE—*continued.* EXECUTIVE FORCE.—*continued.* ESTABLISHMENTS AND MISCELLANEOUS—*continued.*	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
Brought forward -	1,26,616	34,13,297		
Allowance to Civil Surgeons - - - - - - -	10,400			
Travelling Allowances - - - - - - - -	1,01,361			
Clothing - - - - - - - - - -	1,07,742			
Repair of Arms - - - - - - - - -	9,830			
Rewards to Informers - - - - - - - -	5,984			
Oil for lighting Station houses, &c. - - - - - -	14,870			
House Rent - - - - - - - - - -	37,965			
Contingent Charges - - - - - - - - -	1,00,000			
		5,14,768		
TOTAL FOR EXECUTIVE FORCE, RUPEES - - -		39,28,065	- - -	
DETECTIVE DEPARTMENT.				
Numbers. 1863-64. / 1864-65. — SALARIES AND ESTABLISHMENT.				
1 Superintendent - - - - - -	12,000			
6 Inspectors - - - - - -	15,480			
42 Constables - - - - - -	4,824			
9 Detective Approvers - - - - -	1,080			
4 Clerks - - - - - - - -	1,356			
1 Servant - - - - - - - -	84			
		34,824		
CONTINGENT CHARGES.				
Travelling Allowances - - - - - -	1,500			
Rewards to Approvers - - - - - -	500			
Rent of Offices - - - - - - -	720			
Office Contingencies - - - - - -	1,800			
		7,520		
TOTAL FOR DETECTIVE DEPARTMENT, RUPEES - -		42,344	- - -	
SALT PREVENTIVE ESTABLISHMENT.				
Numbers. 1863-64. / 1864-65. — SALARIES AND ESTABLISHMENT.				
Superintendent - - - - - -				
Inspectors - - - - - -				
Sub-Inspectors - - - - - -				
Head Constables - - - - -				
Constables - - - - - -				
Clerks - - - - - - - -				
Servants - - - - - - - -		1,73,975		
CONTINGENT CHARGES.				
Travelling Allowances - - - - - -				
Rewards on Confiscation - - - - -				
Clothing - - - - - - - - -				
Contingent Charges - - - - - - -				
TOTAL FOR SALT PREVENTIVE ESTABLISHMENT, RUPEES - - -		1,73,975	- - -	

GRANT 18.

EDUCATION, SCIENCE AND ART.

	Estimate 1864-65.	Estimate 1863-64
	Rs.	Rs.
Superintendence and Inspection	2,34,190	
Government Colleges	5,46,091	
Government Schools	4,23,014	
Grants-in-aid of Schools and Educational Institutions	3,12,481	
Scholarships, Prizes, &c.	1,09,512	
Institutions of Science and Art	55,371	
Miscellaneous	39,421	
Total Grant 18, Rupees	17,20,080	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers.		SUPERINTENDENCE AND INSPECTION.	Estimate 1864-65		Estimate 1863-64.	
1863-64.	1864-65.		Rs.	Rs.	Rs.	Rs
	1	Director of Public Instruction	24,000			
	5	Inspectors of Schools	55,200			
	47	Deputy Ditto	63,000			
	129	Circuit Teachers	24,060			
				1,66,260		
		Office and Charges of the Director.				
	12	Clerks	11,760			
	10	Servants	720			
	—	Travelling Allowances	1,500			
	—	House-rent	1,680			
	—	*Printing Charges**	—			
	—	Contingent Expenses	3,000			
				18,660		
		Office and Charges of the Inspectors.				
	12	Moonshees and Mohurirs	1,008			
	70	Servants	2,628			
	—	Allowance to Inspectors for Clerks, and Contingent Expenses	9,384			
	—	Ditto for the Conveyance of Records	820			
	—	Travelling Allowances	34,020			
	—	House-rent	1,200			
	—	Contingent Expenses	210			
				19,270		
		Total Superintendence and Inspection, Rupees		2,34,190		

* Provided in Grant 21, Stationery and Printing, Page 112

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT COLLEGES. PRESIDENCY COLLEGE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Principal and Professor of Mathematics {Including House Allowance} -	15,600			
	1	Professor of History " -	9,600			
	1	" of Literature " -	8,400			
	1	" of Mental and Moral Philosophy " -	8,400			
	1	" of Natural Philosophy and Astronomy " -	8,400			
	1	" of Natural Sciences " -	8,400			
	1	" of Jurisprudence " -	8,400			
	1	" of English Law " -	8,400			
	1	" of Vernacular Literature " -	3,600			
	5	Assistant Professors—one of Mathematics, one of History, and two of Literature at Rs. 500 each, and one of Vernacular Literature at Rs. 200 per mensem	26,400			
	2	Assistant Lecturers at Rs. 150 each -	3,600			
	1	Assistant Secretary -	1,500			
	1	Librarian -				
	1	Assistant to Professor of Natural Science -	1,020			
	1	Sub-Assistant Surgeon - -	408			
	2	Clerks and Writers - -	432			
	16	Servants - -	1,068			
	—	Contingent Expenses - -	2,699			
				1,16,327		
	—	Scholarships, Stipends, &c. - -		3,240		
		TOTAL ESTABLISHMENT		1,19,567		
		Deduct—Amount provided in Local Fund's Budget - -		1,820		
		TOTAL GRANT FOR PRESIDENCY COLLEGE, RUPEES -		1,17,747		

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 52,720.

Numbers. 1863-64.	Numbers. 1864-65.	MEDICAL COLLEGE.					
	1	Principal and Professor of Medicine	Civil Pay 12,000				
			Mily. Pay 4,085		16,085		
	1	Professor of Chemistry	Civil Pay 4,800				
			Mily. Pay 3,559		8,359		
	1	" of Medical Jurisprudence - - -			2,400		
	1	" of Anatomy and Physiology	Civil Pay 4,800				
			Mily. Pay 3,559		8,359		
	1	" of Comparative Anatomy and Zoology			4,800		
	1	" of Descriptive Surgical Anatomy	Civil Pay 4,800				
			Mily. Pay 3,560		8,360		
	1	" of Surgery	Civil Pay 4,800				
			Mily. Pay 5,705		10,505		
	1	" of Dentistry - - - - -			3,600		
	1	" of Midwifery	Civil Pay 4,800				
			Mily. Pay 3,559		8,359		
	1	Assistant Physician	Civil Pay 5,400				
			Mily Pay 3,459		8 959		
	4	Teachers—one of Surgery, one of Medicine, one of Anatomy, and one of Materia Medica at Rs. 300 each per mensem			14,400		
	2	Demonstrators of Anatomy, 1st at Rs 200 and 2nd at Rs 150 per mensem -			4,200		
	3	Assistants and others in the Museum -			2,088		
	4	Clerks and others -			1,740		
		Servants - -			2,665		
	—	Contingent Expenses - - -			14,613		
						1,19,49 2	
	—	Scholarships, Stipends, &c. - - - -				19 32 0	
		TOTAL ESTABLISHMENT - - - -				1,38,812	
		Deduct—Amount provided in Local Fund's Budget - -				176	
		TOTAL GRANT FOR MEDICAL COLLEGE, RUPEES -				1 38,636	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 4,824.

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT COLLEGES—*continued.*	Estimate. 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		CIVIL ENGINEERING COLLEGE.				
	1	Principal - - -	7,800			
	1	Assistant Principal - -	5,160			
	1	Professor of Mathematics - -	8,400			
	1	" of Drawing - -	1,200			
	1	Master in Surveying and Engineering -	3,000			
	1	" in Mathematics - -	2,400			
	4	Clerks and others - -	1,872			
	22	Servants - - -	1,500			
	–	Contingent Expenses - -	15,070			
				49,402		
	—	Scholarships, Stipends, &c. - - - -		360		
		TOTAL FOR CIVIL ENGINEERING COLLEGE, RUPEES - - -		49,762	- - -	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 3,830.

Numbers. 1863-64.	Numbers. 1864-65.	SANSCRIT COLLEGE.				
		SANSCRIT DEPARTMENT.				
	1	Principal - - -	3,600			
	1	Professor of Darsana or Philosophy -	1,200			
	1	" of Sruti or Law - -	1,200			
	1	" of Alankar or Rhetoric -	1 200			
	1	" of Sahitya or Poetry - -	1,200			
	1	" of Byakarana or Grammar -	1,200			
	9	Assistant Professors - -	5,040			
		ENGLISH DEPARTMENT.				
	1	Head Master - - -	3,000			
	6	Masters - - -	4,620			
	1	Librarian - . -	360			
	1	Sub-Assistant Surgeon - -	300			
	1	Clerk - - -	600			
	10	Servants - - -	660			
	–	Contingent Charges - -	196			
				24,376		
	--	Scholarships, Stipends, &c. - - - - -		4,032		
		TOTAL FOR SANSCRIT COLLEGE, RUPEES - - -		28,408	- - -	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 6,528.

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT COLLEGES—*continued.*	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		CALCUTTA MUDRISSAH COLLEGE.				
		ARABIC DEPARTMENT.				
	1	Principal - - -	3,600			
	1	Head Professor - - -	3,600			
	1	Professor - - -	1,200			
	1	" - - -	960			
	2	Assistant Professors, one at Rupees 60 and one at Rupees 50 per mensem - -	1,320			
	1	Moonshi - - -	600			
	1	Librarian - - -	420			
		Writers - - -	630			
	18	Servants - - -	1,008			
				13,338		
		ANGLO PERSIAN DEPARTMENT.				
	1	Head Master - - -	6,000			
	7	Masters - - -	5,040			
	3	Persian Teachers - -	2,160			
	1	Oordoo Teacher - - -	480			
	2	Pundits - - -	720			
	1	Sub-Assistant Surgeon - -	300			
	1	Moonshi - - -	600			
	1	Librarian - - -	240			
	3	Servants - - -	216			
	—	Contingent Charges - -	2,400			
				18,156		
	—	Scholarships, Stipends, &c. - -		4,272		
		TOTAL FOR CALCUTTA MUDRISSAH COLLEGE, RUPEES - -		35,766	- - -	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 2,362

Numbers. 1863-64.	Numbers. 1864-65.	HOOGHLY COLLEGE				
		ENGLISH DEPARTMENT.				
	1	Principal - - -	7,200			
	1	Professor - - -	6,000			
	1	Head Master - - -	4,800			
	12	Masters - - -	17,400			
	1	Librarian - - -	600			
	2	Extra Teachers - - -	480			
				36,480		
		ARABIC DEPARTMENT.				
	1	Head Moulvee - -	3,000			
	3	Moulvees - - -	3,360			
	1	Librarian - - -	360			
				6,720		
		PERSIAN DEPARTMENT.				
	1	Head Teacher - - -	600			
	3	Teachers - - -	1,344			
				1,944		
		BENGALEE DEPARTMENT.				
	1	Head Pundit - - -	720			
	5	Pundits - - -	1,572			
				2,292		
		SANSCRIT DEPARTMENT.				
	1	Assistant Professor - -	1,800			
				1,800		
		Allowance to Civil Surgeon - -	1,200			
	3	Writers - - -	1,080			
	21	Servants - - -	1,308			
	—	Contingent Charges - -	7,182			
				10,770		
	—	Scholarships, Stipends, &c. - - -		5,352		
		TOTAL ESTABLISHMENT -		65,358		
		Deduct—Amount provided in Local Fund's Budget -		50,000		
		TOTAL GRANT FOR HOOGHLY COLLEGE, RUPEES -		15,358		

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 10,558.

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT COLLEGES—*continued.* DACCA COLLEGE.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.
	1	Principal and Secretary {Including House-rent} -	10,560			
	2	Professors at Rupees 500 each per mensem -	12,000			
	2	Assistant Professors and a Law Lecturer -	4,200			
	1	Head Master - - -	4,800			
	12	Masters - - -	16,020			
	2	Pundits, 1 at 40 and 1 at 30 per mensem -	840			
	1	Moonshi - - -	360			
	1	Writer - - -	600			
	1	Librarian - - -	300			
	1	Servant - - -	618			
	—	Allowance to Medical Officer - -	1,200			
	—	Contingent Charges - -	1,366			
				52,864		
		TOTAL FOR DACCA COLLEGE, RUPEES - - -		52,864	- - -	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 9,889.

Numbers. 1863-64.	Numbers. 1864-65.	KISHNAGHUR COLLEGE.				
	1	Principal {Including House rent} -	8,160			
	1	Head Master - - -	4,800			
	11	Masters - -	12,600			
	2	Pundits, 1 at 50 and 1 at 30 Rupees per mensem -	960			
	—	Allowance to Civil Surgeon - -	1,200			
	3	Writers - -	864			
	20	Servants - -	1,032			
	—	Contingent Charges - -	4,152			
				33,768		
		TOTAL FOR KISHNAGHUR COLLEGE, RUPEES - - -		33,768	- - -	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 7,500.

Numbers. 1863-64.	Numbers. 1864-65.	BERHAMPORE COLLEGE.				
	1	Principal {Including House rent} -	8,160			
	1	Assistant Professor - -	1,800			
	1	Law Lecturer - -	2,400			
	1	Head Master - -	4,800			
	12	Masters - -	12,840			
	3	Pundits - -	1,020			
	1	Sub-Assistant Surgeon - -	600			
	2	Writers - -	780			
	17	Servants - -	972			
	—	Contingent Charges - -	1,734			
				35,106		
		TOTAL FOR BERHAMPORE COLLEGE, RUPEES - - -		35,106	- - -	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 7,883.

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT COLLEGES—*continued.*	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.
		PATNA COLLEGE.			
	1	Professor - - -	6,000		
	1	Assistant Ditto - -	1,800		
	1	Law Lecturer - - -	2,400		
	1	Head Master - - -	3,600		
	11	Masters - - -	9,204		
	1	Persian Teacher - - -	1,800		
	3	Assistant Ditto - - -	1,560		
	1	Bengallee Pundit - - -	300		
	1	Hindee Teacher - - -	480		
	—	Allowances to Medical Officer - -	600		
	1	Writer - - -	300		
	7	Servants - - -	300		
	—	Contingent Charges - - -	10,332		
				38,676	
		TOTAL FOR PATNA COLLEGE, RUPEES - - -		38,676	- - -

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rs. 2,760

RECAPITULATION.

Number of Students. 1863-64.	Number of Students. 1864-65.	GOVERNMENT COLLEGES.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Fees and Contributions credited to Revenue, Vide page 1864-65. Rs.	Fees and Contributions 1863-64. Rs.	Grants from Local Funds included in Local Funds Budget. 1864-65. Rs.	Grants 1863-64. Rs.
		Presidency College -	1,17,747		52,720		1,820	
		Medical " -	1,38,636		4,824		176	
		Civil Engineering " -	49,762		3,830		"	
		Sanscrit " -	28,408		6,528		"	
		Mudrissah " -	35,766		2,362		"	
		Hooghly " -	15,358		10,558		50,000	
		Dacca " -	32,864		9,889		"	
		Kishnaghur " -	33,768		7,500		"	
		Berhampore " -	35,106		7,883		"	
		Patna " -	38,676		2,760		"	
		Total Rupees -	5,46,091		1,08,854		51,906	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT SCHOOLS.	Estimate 1864-65.		Estimate 1863-64.	
		SCHOOLS OF THE HIGHER CLASS.	Rs.	Rs.	Rs.	Rs.
	20	Head Masters - - -	80,880			
	101	Masters, Teachers and others - -	1,13,268			
		Servants - - -	8,556			
	—	House-rent - - -	1,560			
	—	Book and Prize Allowance - -	10,162			
	—	Contingent Charges - - -	7,050			
				2,21,476		
		Deduct—Amount of Grant from Local Funds - - -		3,170	- - -	
		TOTAL FOR SCHOOLS OF THE HIGHER CLASS, RUPEES -		2,18,306	- - -	
		SCHOOLS OF THE LOWER CLASS.				
		Head Masters - - -				
		Masters, Teachers, and others - -				
		Servants - - -	80,504			
	—	Book and Prize Allowance - -				
	—	Contingent Charges - -				
	—	Estimated Expenditure on account of the new Scheme of Vernacular Education -	70,000			
				1,50,504		
		TOTAL FOR SCHOOLS OF THE LOWER CLASS, RUPEES -		1,50,504	- - -	
		NORMAL SCHOOLS.				
	5	Head Masters - - -	12,360			
	21	Masters, Teachers and others - -	10,548			
	17	Servants - - -	1,032			
	—	House-rent - - -	2,262			
	—	Book and Prize Allowance - -	5,820			
	—	Contingent Charges - - -	22,182			
				54,204		
		TOTAL FOR NORMAL SCHOOLS, RUPEES - - -		54,204	- - -	

RECAPITULATION.

Schools. Number 1863-64.	Schools. Number 1864-65	Schools. Scholars. 1863-64.	Schools. Scholars. 1864-65.	GOVERNMENT SCHOOLS.	Estimate 1864-65.	Estimate 1863-64.	Fees & Contributions placed to the Credit of Revenue, vide page 1864-65.	Fees & Contributions 1863-64.	Grants from Local Funds included in Local Funds Budget 1864-65.	Grants 1863-64
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				OF THE HIGHER CLASS - -	2,18,306		93,564		3,170	
				OF THE LOWER CLASS - -	1,50,504		8,727		"	
				NORMAL SCHOOLS - -	54,204		5,220		"	
				TOTAL RUPEES .	4,23,014		1,07,511		3,170	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES_____

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

GOVERNMENT SCHOOLS—*continued.*	ESTIMATE 1864-65.		ESTIMATE 1863-64.	
GRANTS-IN-AID.	Rs.	Rs.	Rs.	Rs.
Grants-in-Aid - - - - - -	-	2,50,000		
Allowances to Educational Institutions :—				
For the support of the Presidency School of Industrial Art -	17,940			
Donation to the Benevolent Institution - - -	2,508			
Allowance to the Calcutta Free School, including Moonshees -	10,732			
Grant to the Mission Schools in the Cossyah and Jyntiah Hills, and in Assam - - - -	4,800			
Ditto for Sonthal School - - - -	2,400			
Calcutta Boys' School - - - -	2,400			
St. Thomas' School - - - - -	1,560			
Rewards to Pupils and Teachers of Circuit and Indigenous Schools - - - - -	18,059			
Chittagong Boarding School - - - -	1,482			
Village Schools established by German Missionaries in Chota-Nagpore - - - - -	600			
		62,481		
TOTAL GRANTS-IN-AID, RUPEES -		3,12,481	- - -	
SCHOLARSHIPS, PRIZES, &c.				
English Scholarships, Senior - - - -	16,632			
Ditto Junior - - - -	45,120			
Vernacular Scholarships - - - - -	47,760			
		1,09,512		
TOTAL FOR SCHOLARSHIPS &c., RUPEES -		1,09,512	- - -	
INSTITUTIONS OF SCIENCE AND ART.				
ASIATIC SOCIETY.				
Curator at Rupees 250 per mensem - - -	3,000			
Allowance for the publication of Standard and Useful Oriental Works at Rs. 500 per mensem - - - -	6,000			
Additional Allowance of Rupees 200 per mensem - -	2,400			
Contingencies - - - - - -	600			
TOTAL FOR ASIATIC SOCIETY, RUPEES - - -		12,000	- - -	
Carried forward Rs. - - -		12,000	- - -	

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

INSTITUTIONS OF SCIENCE AND ART—*continued.*	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Brought forward -		12,000		
BOTANICAL GARDEN.				
1 Superintendent - - - - -	18,000			
1 European Gardener - - - - -	3,000			
1 Assistant Ditto - - - - -	1,800			
2 Botanists for the Herbarium - - - -	3,240			
Native Establishment - - - - -	10,567			
Temporary Establishment - - - -	444			
Contingent Charges - - - - -	1,920			
Expenses of the Herbarium - - - -	600			
Library Charges - - - - -	600			
Printing Charges - - - - -	200			
Purchase of Books for the Library - - - -	3,000			
TOTAL FOR THE BOTANICAL GARDEN, RUPEES -		43,371		
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART, RUPEES -		55,371		
MISCELLANEOUS.				
Allowance to School Book Society - - - -	6,000			
Donation to Vernacular Literature - - - -	1,800			
Allowance for Book Depôt - - - -	240			
Grant for Publication of Education Gazette - - -	3,240			
Donation to the Agricultural and Horticultural Society -	5,000			
Grant for the Agricultural Exhibition of 1865 - -	20,000			
Value of lands purchased for Educational purposes - -	3,141			
		39,421		
TOTAL MISCELLANEOUS, RUPEES -		39,421	- - -	

GRANT 19.

ECCLESIASTICAL.

Numbers. 1863-64.	Numbers. 1864-65.	ECCLESIASTICAL ESTABLISHMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		CHURCH OF ENGLAND.				
		SALARIES AND ESTABLISHMENT.				
	35	Chaplains - - - - -	2,19,042			
		Assistant Chaplains - - - -				
		Registrars - - - - -				
		CHURCH OF SCOTLAND.				
		Chaplains - - - - -				
		Assistant Chaplains - - - -				
		Registrars - - - - -				
	18	Clerks - - - - - - -	22,832			
	101	Servants - - - - - -	5,563			
	38	Subordinates in charge of Burial Grounds - - - - -	5,844			
				2,53,281		
		CONTINGENT CHARGES.				
		Travelling Allowances in visiting outstations	13,086			
		Contingent Expenses - - - -	12,324			
				25,410		
		TOTAL GRANT 19, RUPEES - - -		2,78,691	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES_____

GRANT 20.

MEDICAL SERVICES.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Medical Establishment	2,96,538	
Vaccine Establishment	28,068	
Government Hospitals and Dispensaries	1,89,168	
Lunatic Asylums	97,307	
Chemical Examiner's Department	6,420	
Grants for Medical Purposes	33,221	
Total Grant 20, Rupees	6,50,722	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	MEDICAL ESTABLISHMENT.*	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Salaries and Establishment.				
	24	Surgeons	1,02,600			
	31	Assistant Surgeons	1,26,180			
	6	Sub-Assistant Surgeons	13,200			
	20	Supernumerary Ditto	12,000			
	9	Native Doctors	2,400			
	17	Supernumerary Ditto	5,760			
	1	Apothecary	3,000			
	5	Compounders and Dressers	372			
	7	Servants	384			
				2,65,896		
		Contingent Charges.				
		Medical Inspection at Kooshteah	600			
		Travelling Allowances	12,400			
		Cost of Country Stationery	293			
		Contingent Expenses	11,349			
				24,642		
		Cost of Opium supplied to Medical Department		6,000		
		Total for Medical Establishment, Rupees		2,96,538		

Numbers. 1863-64.	Numbers. 1864-65.	VACCINE ESTABLISHMENT.				
		Salaries and Establishment.				
	1	Superintendent General	3,600			
	1	Superintending Vaccinator	2,400			
	2	Sub-Assistant Surgeons	3,600			
	120	Vaccinators at Rs. 150 each per mensem	17,688			
	2	Clerks	600			
				27,888		
		Contingent Charges.				
		Contingent Expenses	180			
				180		
		Total for Vaccine Establishment, Rupees		28,068		

* A portion of the numbers of this Establishment are Military Medical Officers receiving extra pay and allowances for doing Civil duties.

GRANT 20.—MEDICAL SERVICES—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT HOSPITALS AND DISPENSARIES.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	3	House Surgeons - - - - -	7,800			
	1	„ Physician - - - - -	5,829			
	45	Superintendents - - - - -	21,241			
	1	Apothecary and Assistant Apothecary -	1,800			
	26	Sub-Assistant Surgeons - - -	45,040			
	1	Steward - - - - - - -	3,000			
	47	Native Doctors - - - - -	21,024			
	57	Vaccinators - - - - - -	6,600			
	60	Compounders and Dressers - - -	7,864			
	4	Clerks - - - - - - -	720			
	192	Servants - - - - - - -	13,464			
	8	Guards - - - - - - -	132	1,34,514		
		MISCELLANEOUS & CONTINGENT CHARGES.				
		Diet of Patients - - - - - - - -	37,460			
		*Cost of Medicines** - - - - - - -	—			
		Rent of Buildings - - - - - - -	1,692			
		Contingent Charges - - - - - - -	15,502	54,654		
		TOTAL FOR GOVERNMENT HOSPITALS &c., RUPEES - - -		1,89,168	- - -	
		LUNATIC ASYLUMS.				
		SALARIES AND ESTABLISHMENT.				
	6	Superintendents - - - - - -	21,300			
	1	Apothecary - - - - - -	1,320			
	5	Native Doctors - - - - - -	1,440			
	2	Compounders & Dressers - - -	180			
	1	Clerk - - - - - - -	300			
	5	Overseers - - - - - - -	5,400			
	1	Matron - - - - - - -	1,320			
	207	Servants - - - - - - -	13,336			
	44	Guards - - - - - - -	2,752	47,348		
		MISCELLANEOUS & CONTINGENT CHARGES.				
		Diet of Patients - - - - - - - -	29,291			
		Contingent Charges - - - - - - -	20,668	49,959		
		TOTAL FOR LUNATIC ASYLUMS, RUPEES - -		97,307	- - -	

* The charge for the supply of Medicine to the Government Hospitals and Dispensaries is included in the Military Estimates.

GRANT 20.—MEDICAL SERVICES—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	CHEMICAL EXAMINER'S DEPARTMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Chemical Examiner - - - - -	2,400			
	1	Assistant - - - - - -	3,600			
		Contingent Charges - - - - - - -	420			
				6,420		
		TOTAL CHEMICAL EXAMINER'S DEPARTMENT, RUPEES -		6,420	- - -	
		GRANTS FOR MEDICAL PURPOSES.				
		Grants to the following Hospitals and Dispensaries supported from Private Resources :—				
		Calcutta Native Hospital and Branch Dispensaries - - - - - - - - - -	26,108			
		Dacca Mitford Hospital - - - - - -	4,845			
		Bhagulpore Dispensary - - - - - -	480			
		Burdwan Ditto - - - - - - -	600			
		Gowhatty Ditto - - - - - - -	144			
		Midnapore Ditto - - - - - - -	444			
		Serampore Ditto - - - - - - -	600			
				33,221		
		TOTAL GRANTS FOR MEDICAL PURPOSES, RUPEES -		33,221	- - -	

GRANT 21.

STATIONERY AND PRINTING.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Stationery Office - - - -	46,556	
Provision of Stationery - - -	1,50,000	
Printing Establishments and Charges - -	4,16,427	
Total Grant 21, Rupees -	6,12,983	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	STATIONERY OFFICE.	Estimate 1864-65.		Estimate 1863-64.	
		Salaries and Establishment.	Rs.	Rs.	Rs.	Rs.
	1	Superintendent* - - -	—			
	31	Clerks - - -	14,580			
	14	Servants and others - -	876			
				15,456		
		Contingent Charges.				
		Office Expenses - -	31,100			
				31,100		
		Total for the Stationery Office, Rupees - -		46,556		
		PROVISION OF STATIONERY.				
		For the Purchase of Stationery in India† - -	1,50,000			
		Portion of the Freight, and Landing Charges of Stationery purchased in England ‡ - -	—			
				1,50,000		
		Total for the Provision of Stationery, Rupees - -		§1,50,000		

* This Officer is also Superintendent of Stamps and his entire salary is provided in Grant 10, "Stamps" Page 84.

† This is exclusive of country Stationery purchased by Collectors and others in the Mofussil for the use of their Offices.

‡ The estimated charge for Stationery to be procured in England is provided in the Home Statement, vide Extract Page 127.

§ The Stationery supplied to the Provinces and Departments under the Government of India, the North-Western Provinces, and the Punjab, is furnished from Calcutta.

GRANT 21.—STATIONERY AND PRINTING—*continued.*

PRINTING ESTABLISHMENTS AND CHARGES.	Estimate 1863-64.		Estimate 1864-65.	
PRESIDENCY CALCUTTA.	Rs.	Rs.	Rs.	Rs.
FOREIGN DEPARTMENT.				
Printing Establishment and Contingencies - -	40,000	40,000		
HOME DEPARTMENT.				
Printing Establishment and Contingencies - -	34,000	34,000		
FINANCIAL DEPARTMENT.				
Printing Establishment and Contingencies - -	26,252	26,252		
ACCOUNTANT GENERAL FOR GOVERNMENT OF INDIA.				
Printing Establishment and Contingencies - -	9,360	9,360		
POST OFFICE.				
Contract and Miscellaneous Printing - -	40,339	40,339		
TELEGRAPH.				
Printing Establishment and Contingencies - -	14,632	14,632		
BENGAL SECRETARIAT.				
Printing Establishment and Contingencies - -	40,000			
Contract and Miscellaneous Printing - -	500	40,500		
MISCELLANEOUS DEPARTMENTS.				
Board of Revenue - - -	4,800			
Revenue Commissioners, Collectors, and others -	76,123			
Collector of Customs - - -	3,300			
Opium Agents - - - -	4,000			
Salt Agents - - - -	3,839			
Deputy Auditor and Accountant General, Bengal - -	5,000			
Law Courts, Presidency and Mofussil - -	46,640			
Inspector General of Jails - - -	5,500			
Inspector General of Police - - -	10,250			
Director of Public Instruction - - -	3,200			
Marine Department - - -	3,350			
Superintendent of Stamps and Stationery - -	1,300			
Other Departments and Services - - -	8,202			
GOVERNMENT PUBLICATIONS.				
Gazette of Government of India * - - -	20,000			
Calcutta Gazette* - - - -	10,000			
Ooriya Gazette - - - -	840			
Oordoo Gazette for circulation in the Province of North Behar -	5,000	2,11,344		
TOTAL FOR PRINTING ESTABLISHMENTS AND CHARGES, RUPEES -		4,16,427	- - -	

* The amount realized by the sale of the Gazette of the Government of India and the Calcutta Gazette for the year ending 1st January 1864, was Rupees which sum was placed to the credit of Miscellaneous Revenue, Vide Page 72

GRANT 22.

POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.

		Estimate 1864-65.		Estimate 1863-64.	
		Rs.	Rs.	Rs.	Rs.
Sumptuary Allowance to the Vakeel of the Sikim Rajah -		600			
Expenses of the Bhootan Mission - - - - - -		15,644			
Durbar Presents :—	Rs.				
Luckhimpoor - - - - - - -	1,000				
Goalpara - - - - - - -	2,020				
Durrung - - - - - - - -	1,200				
Chittagong Hill Tracts - - - - -	3,500				
		7,720			
			23,964		
Total Grant 22, Rupees - - -			23,964		

GRANT 23.

ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Territorial and Political Pensions - - - - - -	17,72,199	
Compensations - - - - - - - - - -	4,92,760	
Miscellaneous - - - - - - - - - -	30,000	
Total Grant 23, Rupees - -	22,94,959	
Net Increase (or Decrease) in 1864-65, Rupees		

DETAIL.

Territorial and Political Pensions.	Estimate 1864-65.		Estimate 1863-64.	
Stipends and Allowances of the Nizamut.	Rs.	Rs.	Rs.	Rs.
His Highness, the Nawab Nazim of Bengal - - - -	7,32,553			
Her Highness, the late Munnee Begum - - - -	1,50,480			
Munnee and Bohoo Begums' Establishments - - - -	25,176			
Rajmehal Family - - - - - - - - -	30,000			
Raisoon Nissa Begum (widow of Hamayoon Jah) - -	99,821			
Syed Sufdur Ali - - - - - - - - -	22,632			
Nawab Azeem Ali Khan, eldest son of the late Nawab Assadullah Khan - - - - - - - - -	51,354			
Syed Jaffer Ali Khan - - - - - - - -	19,200			
Syud Ahmed Reza Khan (minor) - - - - - -	18,810			
Juggut Set Gobind Chaund - - - - - - - -	14,400			
Syud Ashgur Ali and Ahmed Ali (minor sons) - - -	12,540			
Sultan Ali Mahomed Mirza - - - - - - -	9,720			
Sultan Noorjihan Begum - - - - - - - -	9,405			
Syud Assofoodeen Ali - - - - - - - - -	7,953			
Mobaruck Nissa Begum - - - - - - - -	6,400			
Gaitra Begum, &c. - - - - - - - - -	9,088			
Ushonfoo Nissa Begum - - - - - - - -	5,120			
Ifterra Begum - - - - - - - - - -	5,016			
Nawab Moolkzamanea Begum (2nd) - - - - - -	44,800			
Nawab Shumsh Jehan Begum, consort of Furreedon Jah -	44,800			
Syer Jaffer Alli and Kurum Nissa Begum - - - -	10,092			
Pensions not exceeding 5,000 per annum - - - -	2,50,601	15,79,961		
Carried forward, Rupees - - - -		15,79,961	- - -	

GRANT 23.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS—*continued.*

TERRITORIAL AND POLITICAL PENSIONS—*continued.*	ESTIMATE 1864-65.		ESTIMATE 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Brought forward -	—	15,79,961		
OTHER PENSIONS.				
Rajah Bhoop Sing (grandson of Rajah Kulyan Sing) - -	25,498			
Rajah Chunder Kirtee - - - - - - - -	6,270			
Family of the Ex-Rajah of Jyntpore - - - - - -	6,000			
Sikim Rajah - - - - - - - - - -	6,000			
Unno Chutter (charges paid in Cuttack) - - - - -	6,599			
Ranee Puddo Rakha Hawara, daughter of the late Rajah of Lower Assam - - - - - - - -	6,000			
Taz Bye of Jaloun - - - - - - - - -	7,200			
Kunderper Sing, Rajah of Assam - - - - - -	6,000			
Pensions not exceeding 5,000 per annum - - - - -	1,22,671	1,92,238		
TOTAL TERRITORIAL AND POLITICAL PENSIONS, RUPEES - - -		17,72,199	- - -	
COMPENSATIONS.				
SAYER.				
Compensation to Kissen Persaud Surma, *alias* Rajah Babu on account Jower Naraingunge in the name of Luckee Narain Thakoor - - - - - - - - - -	6,760			
Compensations not exceeding 5,000 Rupees per annum -	40,000			
SALT.				
Compensation payable under the Convention with the French Government, dated 7th March 1815 - - -	4,26,000			
Convention between the Board of Customs, Salt and Opium, and the Administrator of Chandernagore, dated 5th July 1839 - - - - - - - - - - - -	20,000	4,92,760		
TOTAL COMPENSATIONS, RUPEES - - -		4,92,760	- - -	
MISCELLANEOUS.				
Police Allowance to Hill People in Assam - - - - } Pecuniary Allowance to Hill Tribes in Assam - -	16,500			
Compensation to Bhooteahs for the resumption of the Dooars in Assam - - - - - - - -	10,000			
Miscellaneous Payments - - - - - - - -	3,500	30,000		
TOTAL MISCELLANEOUS, RUPEES - - -		30,000	- - -	

GRANT 24.

MISCELLANEOUS.

		Estimate 1864-65.		Estimate 1863-64.	
		Rs.	Rs.	Rs.	Rs.
Payment to Bank of Bengal for conducting Treasury duties :—	Rs.				
Calcutta (for management of Savings Bank)	9,500				
Patna - - - - - - -	3,060				
Dacca- - - - - - - -	2,148				
		14,708			
Allowance to Civil Servants out of employ - - - -		8,600			
Travelling Allowance to Covenanted and Uncovenanted Civil Servants attending Examinations - - - - - -		10,400			
Charges for the Remittance of Treasure to and from Governments and Provinces - - - - - - - -		36,000			
Discount on Bills of Exchange - - - - - -		150			
Purchase of Books, Periodical Publications, &c., for the Home Government - - - - - - - -		2,000			
Record Keeper for Special Commission under Regulation III. of 1828 - - - - - - - - -		240			
Donations for Charitable Purposes :—	Rs.				
For the Maintenance of Strangers and Indigent persons - - - - -	9,000				
Diet to Insane Persons - - - - -	1,000				
Support of Pilgrims - - - - - -	6,638				
Sailors' Home, Calcutta - - - - -	1,200				
District Charitable Society - - - - -	14,400				
Suddaburto (Alms Houses) - - - - -	888				
		33,126			
Rewards for the destruction of Wild Beasts, Dogs and Snakes - - - - - - - - - - -		18,000			
Fire Engine Establishment and Charges - - - - -		990			
Donation to Chota Nagpore Fair - - - - - -		1,800			
Carried forward Rs.		1,26,014			

GRANT 24.—MISCELLANEOUS—*continued.*

		Estimate 1864-65.		Estimate 1863-64.	
		Rs.	Rs.	Rs.	Rs.
Brought forward -		1,26,014			
For expense of cutting Jungle, &c., in the infected Districts -		6,000			
Beldar Establishment at North Cachar - - - - -		3,924			
Conservancy Charges - - - - - - - - -		9,200			
	Rs.				
Assessments on the Value of Government Buildings	42,500				
Lighting Rate on Ditto - - - - - -	8,893				
		51,393			
Rent of Encamping Grounds - - - - - - -		590			
Ditto of Baug Ramma (ground for a Public Park at Nuddea)		1,100			
Miscellaneous and Unforeseen Charges - - - - -		1,547			
			1,99,768		
TOTAL GRANT 24, RUPEES -			1,99,768	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

GRANT 25.

SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Superannuation and Retired Allowances	2,67,636*	
Compassionate Allowances	40,812	
Gratuities to Discharged Public Servants	—	
Total Grant 25, Rupees	3,08,448	

Net Increase (or Decrease) in 1864-65, Rupees

DETAIL.

SUPERANNUATION AND RETIRED ALLOWANCES. — DEPARTMENTS.	Amount included in the Estimate of 1863-64.	Lapsed from the date of framing the Estimate of 1863-64.†	Estimate 1864-65.
	Rs.	Rs.	Rs.
Land Revenue Departments	-,920	7,373	44,547
Revenue Survey	9,703	3,094	6,609
Abkaree	4,563	1,617	2,946
Customs	9,701	1,116	8,585
Salt	10,183	4,056	6,127
Opium	32,113	3,537	28,576
Stamps	1,047	—	1,047
Administration and Public Departments :—			
Bengal Secretariat	18,216	1,197	17,019
Board of Revenue	8,857	1,350	7,507
Offices of Audit and Account	7,864	48	7,816
Law and Justice	65,144	11,094	54,050
Police	16,743	2,541	14,202
Education, Science and Art	15,801	4,800	11,001
Medical	—	—	—
Miscellaneous	1,081	484	597
Carried forward Rs.			2,10,629

* This amount includes ho Superannuation Allowances tranferred for payment from other Governments.

† The Deductions shewn in this column include the Superannuation Allowances transferred for payment to other Governments.

GARNT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—*continued.*

	Estimate 1864-65.
	Rs.
Brought forward -	2,10,629

ADD—NEW PENSIONS AND RETIRED ALLOWANCES WHICH HAVE BEEN GRANTED SINCE THE DATE OF LAST ESTIMATE AND THOSE TRANSFERRED FOR PAYMENT FROM OTHER GOVERNMENTS.

Names.	Department.	Employment.	Age at the time of Retirement	Period of Service	Average Salary during past 5 years.	Annual amount of Pension, &c	Total amount for each Department.
						Rs.	Rs.
Barros, R. D.	Revenue Department -	Clerk Chittagong, Commissioner's Office				99	
Ram Kissore Newgee	"	Head Mohurrir, Assam Judicial Commissioner's Office				60	
Mohes Chunder Sein	"	Mohafez, Deputy Commissioner's Office, Durrung				150	
Ramdhone Roy	"	Writer, Hazareebaug Commissioner's Office				279	
Shib Chunder Deb	"	Deputy Collector, 24-Pergunnahs				3,966	
Govin Chunder Mookerjee, increase of pension	"	Clerk, Rungpore Collectorate				100	
Bal Churn Singhee	"	Head Record-keeper, 24 Pergunnahs				138	
Izzut Bux	"	Nazir, Bhagulpore Collectorate				120	
Rajnarain Banerjee	"	Writer, Ditto				480	
Peary Chand Mitter	"	Writer, Burdwan Collectorate				417	
Pursooram Dass	"	Accountant, Cuttack Collectorate				102	
Ram Chunder Sircar	"	Writer, Monghyr Collectorate				81	
Kally Dass Bhuttacharjee	"	Ditto Ditto				480	
Gopal Loll	"	Naib Mohafez of Patna				60	
Biddanund	"	Mohurrir, Sarun Collectorate				60	
							6,022
King, J. G	Revenue Survey	Sub-Assistant Surveyor, Cuttack				1,308	1,308
Chunder Kanth Chatterjee	Abkaree	Darogah Nuddea				198	
Ram Chunder Gangooly	"	Writer, Superintendent's Office				90	
							288
Bellew, F. D	Customs	Preventive Officer, Calcutta				798	798
Rennel, F	Salt	Writer, Cuttack Salt Agency				159	
Grish Chunder Banerjee	"	Assistant, Sulkeah Salt Golahs				60	
Tarney Churn Bhuttacharjee	"	Ditto Ditto				60	
Soorjokaunto Banerjea	"	Peshkar, Tumlook Salt Agency				108	
Afazooddeen	"	Sherishtadar Bulloosh Salt Superintendent's Office				300	
Sheik Mokarum	"	Ghaut Mohurrir, Sulkea Golahs				60	
Omesh Chunder Naug	"	Sheristadar, Tumlook Salt Agency				600	
Ramchand Sircar	"	Writer, Ditto				48	
Ramcoomar Bose	"	Treasurer, Ditto				378	
Muston, H. J.	"	Superintendent of Western Salt Chowkey				1,998	
Taramohun Doss	"	Record-keeper Sulkeah Golahs				78	
							3,939
Ram Chunder Ghosaul	Stamps	Writer Stamp Office				1,200	1,200
Shama Churn Dass	Secretariat	Writer				900	
							900
Gooroo Persud Ghose	Board of Revenue	"				579	
Bostub Churn Bose	"	Moonshee				342	
Kallyperasud Roy	"	Writer				606	
Mohesh Chunder Mitter	"	"				339	
Ram Chunder Ghose	"	"				186	
Robertson, W R.	"	"				399	
Prosonno Chunder Bose	"	"				432	
Taylor, J.	"	"				687	
							3,594
Potumber Dass	Offices of Audit & Account	"				420	420
					Carried forward Rs. -		19,069	2,10,629

GRANT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—*continued.*

Names	Department.	Employment.	Age at the time of Retirement	Period of Service.	Average Salary during past 5 years.	Annual amount of Pension, &c.	Total amount for each Department	Estimate 1864-65.
						Rs.	Rs	Rs.
		Brought forward Rs. -	-	-		-	19,069	2,10,629
Gurgoram Burroosh	Law & Justice	Sudder Ameen, Gowalparra				900		
Boi Hazaree kah	"	Moonsiff of Durrung				399		
Hurroram Doss	"	Mohurir, Magistrate's Court, Balasore				120		
Janookey Nauth Roy	"	Sheristadar, Ditto, Beerbhoom				360		
Gournath Roy	"	Record-keeper, Dacca Magistrate's Office				120		
Baney Caunto Mookerjee	"	Nazir of Furreedpore Magistracy				246		
Warris Ally	"	Moonsiff of Midnapore				900		
Modhoosoodun Mitter	"	Head Writer, Sarun Magistracy				702		
Lynch, J F	"	Deputy Magistrate, Bettiah Sub-Division				3,500		
Mahomed Ameen Zoman	"	Moonsiff of Arimgunge				400		
Mackey, C.	"	Principal Sudder Ameen, Sylhet				1,200	8,847	
Bhukut Khan	Police	Darogah of Luckimpore				198		
Rummul Doss	"	Ditto of Gowhatty				450		
Amjar Ally	"	Ditto of Kamroop				198		
Issen Chunder Roy	"	Ditto of Bancoorah				198		
Mirza Lall Beg	"	Ditto of Bhagulpore				198		
Modoosoodun Roy	"	Ditto of Banpore				204		
Mohamed Kumrooddeen	"	Ditto of Chinsurah				200		
Ram Gutty Sandial	"	Ditto of Burdwan				399		
Kisto Persaud Mozoomdar	"	Ditto of Moorsedabad				600		
Issur Chunder Chu[illegible]y	"	Ditto of Kamroop Police				300		
Purney, G.	"	Superintendent of Police, Calcutta				1,755		
Pinto, J. F.	"	Excise Constable, Calcutta				399	5,099	
Koshaub Lall Chand	Education	Master, Dacca School				141	141	
Gorachand Mookerjee	Miscellaneous	Writer, Secy Govt of India.				[illegible]		
Raj Kisto Coberaje	"	Native Doctor, Munipore Agency				[illegible]		
Jadub Chunder Seal	"	Writer, Malwa Contingent				180		
Golue Nath Sein	"	Surburakur of the Garrow Mehal in Gowalparra				300		
Hera Loll	"	Writer, Acctt 's Office, N. W. P.				300		
Muddun Mohun Banerjee	"	Writer, Lucknow Residency				276		
Bycunto Nath Banerjee	"	Writer, Govt Savings Bank				240		
Sree Narain Roy	"	Sheristadar, Delhi Commr 's Office				300		
Cassi Nath Banerjee	"	Writer, Kumaon Commr.'s Office				300		
Joymen Joy Ghose	"	Writer, Rotuck Depy. Commr.'s Office				100		
Nobin Chunder Banerjee	"	Clerk, Dumoh Depy Commr.'s Office				216		
Kisto Chytono Sein	"	Writer, General Treasury				180		
Ram Chunder Sein	"					240		
Brij Kissore Ghose	"	Assessor, Pooree Collectorate				1,026		
Hurrololl Poorkyte	"	Mohurir, General Treasury				138		
Ram Rutton Chatterjee	"					486		
Muddun Mohun Chatterjee	"	Clerk, Meerut Collector's Office				600		
Ram Coomar Chatterjee	"	Writer, Goruckpore Collectorate				168		
Khoob Lall	"	Peshkur, Allahabad				132		
Ulmroo Sing	"	Ditto Ditto				120		
Woolfut Hoossein	"	Roobkarree Nuveea, Hoshungabad Depy Commr 's Office				150		
Issur Chunder Chatterjee	"					465		
Usutnarain Sing	"	Peshkar, Ghaseepore				180		
Safdar Ally	"	Peshkar, Cawnpore				1,200		
Bissumbhur Sein	"	Writer, Customs Collectorate, Punjab				399		
Ram Chunder Mittre	"	Supdt , Delhi Customs Division				198		
Moulvee Golam Yeaheah	"					660		
Hedayut Ally	"	Gomastah, Kotee Tajpore				435		
		Carried forward Rs. -				9,917	33,156	2,10,629

GRANT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—*continued.*

Names	Department.	Employment	Age at the time of Retirement	Period of Service	Average Salary during past 5 years	Annual amount of Pension, &c	Total amount for each Department	Estimate 1864-65.
						Rs	Rs.	Rs
		Brought forward Rs. -	-	-	-	9,947	33,156	2,10,629
Trelochun Ghose	Miscellaneous—*continued*					243		
Hood Golain	,,	Late Muttook Punchayut -				360		
Naga Hazaree	,,	Ditto Ditto -				360		
Sido Hazaree	,,	Ditto Ditto -				360		
Golam Sofdar Mooftee	,,	Nellore Court Madras -				840		
Nuffer Kissun Chowdhurry	,,	Meer Moonshee, Purneah				300		
Mahomed Kassim	,,	Sherishtadar, Office of Inspector General of Prisons, N W P. -				600		
Sanchee	,,	Burkundauze -				50		
Petram Misser	,,	Jemadar, Oude				144		
Bhyrub Chunder Mookerjee	,,	Clerk Depy Commr s Office, Lahore				300		
Anayete Ally	,,	Sheristadar, Arracan Commr s Office				480		
Baker Ally	,,	Writer, P A Commr s Office, Akyab				120		
Fuzzer Roheman	,,	Sheristadar, P A Commissioner's Office, Sandowny				240		
Hyder Ally	,,	Ditto Ditto -				240		
Mahomed Akbar	,,	Mohafiz P A Commr s Office, Ramree				120		
Englebright, J F.	,,	Asstt, Commr s Office, Arracan				600		
Unnoodapersaud Mookerjee	,,	Writer, Kurrachee Collectorate				300		
Govind Ram	,,	Peshkar, Allyghur Collectorate				243		
Peary Lall	,,	Writer, Surveyor Genl s Office, N W P.				256		
Vallentoe, A	,,	Examiner, High Court -				600		
Wasseer Rohamun	,,	Sherishtadar Ramree Court -				109		
Rajnaram Sandial	,,	Clerk of the High Court -				285		
Golam Eman	,,	Moonsiff of Jubbulpore -				1,455		
Beechunloll	,,	Record-keeper Meerut Magistrate's Office -				180		
Heeraloll	,,	Mohurir, Ghageepore Civil Court -				90		
Certam Peona						780		
Muller, J		Deputy Superintendent, Electric Telegraph				3 000		
Shamsoodoon Mahomed		Writer, Post Office, Chittagong				159		
Gunga Churn Bose	,,	Ditto Dacca				124		
Govind Chunder Chatterjee	,,	Dawk Moonshee, Hooghly -				120		
Mohes Chunder Banerjee	,,	Deputy Post Master, Dacca				240		
Sree Narain Naug	,,	Writer, General Post Office, North Western Provinces -				162		
Govind Chunder Chatterjee	,,	Writer, Seetapore Post Office -				225		
							23,851	
								57,007
		TOTAL FOR PERANNUATION AND RETIRED ALLOWANCES, RUPEES -						2,67,636

GRANT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—*continued.*

COMPASSIONATE ALLOWANCES. — DISTRICTS AND STATIONS.	Amount included in the Estimate of 1863-64.	Lapsed since the date of framing the Estimate 1863-64.	Estimate 1864-65.
	Rs.		Rs
Balasore	18		18
Beerbhoom	54		54
Cachar	48		48
Calcutta	4,063		4,063
Chittagong	93		93
Cuttack	941		941
Dacca	150		150
Furreedpore	—		—
Hooghly	112		112
Hazareebaugh	790		790
Jessore	149		149
Lohardaggah	151		151
Midnapore	—		—
Monghyr	456		456
Nuddeah	24		24
Patna	711		711
Sarun	708		708
Shahabad	1,494		1,494
Sonthal Pergunnahs	15,504		15,504
Tirhoot	24		24

ADD—COMPASSIONATE ALLOWANCES WHICH HAVE BEEN GRANTED SINCE THE DATE OF LAST ESTIMATE.

Districts or Stations	Names	Nature of Claim	Allowances	Total for each District or Station	
			Rs	Rs	
Chittagong	Fourmond, A. W Revd, Vicar of the Roman Catholic Church		360 0 0		
	Hosseln Ally		24 11 0		
	Lisnger Khanum Beggum		689 11 0		
	Mahomed Surriff		58 3 0		
	Mahomed Bussoor, Guardian of Abdool Sobari of the Mosque		634 9 0		
				1,767 2 0	
Cuttack, Central Division	Tara Chand Mookerjee		13 11 0		
	Chunder Seekur Mohapatur, Rai Dewan		2,400 0 0		
	Rajah Soonder Ram Raj, and Beja Gopaul Kissen Raj		522 8 0		
	Pramnath Sein		104 15 0		
	Narain Mohadeo, Family of Rajah Khoorda		261 4 0		
				3,302 6 0	
Cuttack, Southern Division	Gopee Nath Biddadhur		783 12 0		
	Kissen Chunder Bowerbur Roy		1,254 0 0		
	Chinna Ranee		240 0 0		
	Nursing Baug		600 0 0		
	Sree Mookhta Mally Putmobadyee		1,200 0 0		
	Soonkata		60 0 0		
				4,137 12 0	
		Carried forward Rs.		9,207 4 0	25,490

GRANT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—*continued.*

Districts or Stations.	Names.	Nature of Claim.	Allowances.	Total for each District or Station.	Estimate 1864-65.
			Rs.	Rs.	Rs.
	Brought forward Rs. -	- - -	- - -	9,207 4 0	25,490
Hooghly	Raj Rajessory Thakorraree		57 12 0		
	Kureem Bebee		12 0 0		
	Buddah Bebee		24 0 0		
	Sheik Bachoo, Jemadar, Military Department		72 0 0		
	Mujeed and Madrissa of Scotapore Moulvie Mahomed Rubbeer Mutwally		1,906 1 0	2,071 13 0	
Midnapore	Gour Mohun Doss		19 1 0		
	Gour Hurry Doss		32 7 0		
	Goburdhun Mutty		11 0 0		
	Kally Persaud Singh		37 9 0		
	Mungola Dabeea		62 11 0		
	Moitteram Milla		739 14 0		
	Rajah Radha Sumamund, Baboo Bullendro		246 3 5	1,148 13 5	
Nuddea	96 Students		1,254 0 0	1,254 0 0	
Dacca	Sheik Bachoo, Duftry, General Department		62 11 0	62 11 0	
Furreedpore	Backer Bebee, Widow of Budoollah Chowkeydar		36 0 0	36 0 0	
Hazareebagh	Hurro Sing		52 4 0		
	Lall Jot Nath[illegible]		319 8 0		
	Mussamut [illegible] Koomaree, Widow of the late Pooroosh[illegible] Doss		200 0 0	565 12 0	
Midnapore	Sufnay Bebee, Widow of Kootuboollah Chaprassie		24 0 0		
	Poor Woman		27 2 0	51 2 0	
Patna	[illegible]un Loll, Darogah, Shahabad		300 0 0	300 0 0	
Sarun	Mussamut Ghoon		36 0 0		
	Ditto Nussecbun		36 0 0		
	Bebee Omut		72 0 0	144 0 0	
Tirhoot	22 Orphan children under charge of the Tirhoot Evangelical Mission		264 0 0	264 0 0	
Pensions payable from the Fund of the Porehaut Estate			216 0 0	216 0 0	15,322
	TOTAL FOR COMPASSIONATE ALLOWANCES, RUPEES - - -				40,812

GRATUITIES.	ESTIMATE 1864-65.	ESTIMATE 1863-64.
	Rs.	Rs
Gratuities to discharged Public Servants - - - - - - -	—	—
TOTAL FOR GRATUITIES, RUPEES -	—	—

Appendix No. 4. See Para. 63 of Report.

EXTRACT OF HOME STATEMENT.

ESTIMATE

OF

CIVIL RECEIPTS AND EXPENDITURE

IN ENGLAND ON ACCOUNT OF INDIA,

FOR THE YEAR

1864-65.

ESTIMATE OF CIVIL RECEIPTS

IN ENGLAND ON ACCOUNT OF INDIA,

For the Year ending 30th April 1865.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
TELEGRAPH.				
Imperial Government on account of Malta and Alexandria Telegraph - - - - - - - - -				
INTEREST.				
Investment of Cash Balances - - - - - - -				
Miscellaneous - - - - - - - - - -				
MISCELLANEOUS.				
Subscriptions to Widows' Funds - - - - - -				
Fees, Fines, &c. - - - - - - - - - -				
Contributions towards the maintenance of Lunatics - -				
Sundry Receipts - - - - - - - - - -				
Total Civil Receipts, Rupees - - -			- - -	

ESTIMATE OF CIVIL EXPENDITURE

IN ENGLAND ON ACCOUNT OF INDIA,

FOR THE YEAR ENDING 30TH APRIL 1865.

	Estimate 1864-65		Estimate 1863-64.	
INTEREST ON FUNDED AND UNFUNDED DEBT	Rs.	Rs	Rs	Rs.
Dividends to Proprietors of East India Stock - -	62,99,700			
Interest on East India Bonds - - - - - -				
Ditto on India 4 per cent Debentures - - -	1,24,23,170			
Ditto on India 5 per cent Stock - - - -				
Dividends on India Transfer Loan - - - - -	7,70,000			
Red Sea and India Telegraph, Charge to India - - -	1,80,000			
Interest on Temporary Loans - - - - - - -	—			
		1,96,72,870		
STAMPS				
Cost of Revenue Stamps and Water-marked Paper for Stamps - - - - - - - - -				
Portion of Freight to be paid in England - - -	2,13,630			
		2,43,630		
MINT.				
Miscellaneous Stores and portion of Freight to be paid in England - - - - - - - - - -	10,98,240			
		10,98,240		
POST OFFICE				
Expense of Mail Service of India under Postal arrangement with Imperial Government - - - - - - -	5,20,000			
Purchase of Stores &c., - - - - - - - -	11,280			
		5,31,280		
TELEGRAPH.				
Malta and Alexandria Telegraph, Charge to India - -	—			
Persian Gulf Telegraph Cable - - - - - -	70,000			
Land Lines through Turkey - - - - - - -	—			
Ditto through Persia - - - - - - -	—			
Cost, Freight and Charges for Telegraph Materials and Stores to be purchased in England - - - - - - -	91,800			
		1,61,800		
Carried forward, Rupees - - -		2,17,10,820	- - -	

* Including purchase of Copper: it is proposed in future that the expense be charged to temporary advances,

ESTIMATE OF CIVIL EXPENDITURE FOR THE YEAR 1864-65—*continued.*

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Brought forward -	—	2,17,10,820		
ADMINISTRATION AND PUBLIC DEPARTMENTS.				
HOME ESTABLISHMENT.				
Salaries of the Secretary of State, Under-Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the General Commanding-in-Chief and Clerk - - - - -				
Auditor and Assistants under Act 21 & 22, Vict. Cap. 106 S. 52 - - - - - - - - - -	17,60,000			
Stores Department, Wages of Laborers, Cartage, Lighterage, Dock Dues, &c. - - - - - - - - -				
Postage of Despatches to and from India - - -				
Office Contingencies - - - - - - - -				
		17,60,000		
LAW CHARGES.				
Pay of Standing Counsel, Solicitor, and Law Charges -	—			
Transportation Expenses of Convicts - - - - -	—			
EDUCATION, SCIENCE AND ART.				
Expenses on account of Officers acquiring Scientific knowledge	—			
MEDICAL SERVICES.				
Medical charges including Pay of Examining Physician and maintenance of Lunatics from India - - - - -	—			
STATIONERY AND PRINTING				
Purchase of Stationery, Freight and Charges thereof - -	3,75,890			
		3,75,890		
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.				
Mission to the Court of Persia, Charge to India - - -	1,20,000			
Her Majesty's Establishments in China, Charge to India -	1,50,000			
Cost of Presents for Political Chiefs - - - - - -	—			
		2,70,000		
Carried forward, Rupees - - -		2,41,16,710	- - -	

ESTIMATE OF CIVIL EXPENDITURE FOR THE YEAR 1864-65—*continued.*

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Brought forward -	—	2,41,16,710		
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.				
Pension to His Highness Maharajah Dulleep Sing - -	—			
MISCELLANEOUS.				
Furlough and Absentee Allowances of Officers of the Civil Departments - - - - - - - - - -	8,40,000			
Examination Expenses and Allowances of Candidates for the Civil Service of India, and Civil Engineers - - -	—			
Passage and Outfit Allowance to Officers and others to be employed in the Civil Departments of India - - -	—			
East India Company in respect of their Capital Stock and Dividends - - - - - - - - - - -	—			
Payment to Bank of England for Management of Debt -	—			
Ditto on account of Bills of Exchange on India - -	—			
Salaries and Expenses of Agents at the Outports and Abroad -	—			
Expenses of Special Commissions - - - - - -	—			
Charges on account of the Institution of the Star of India	—			
Freight and Insurance on Remittance of Treasure - -	—			
Charitable grants for the relief of distressed Natives of India	—			
Miscellaneous Stores - - - - - - - -	34,500			
		8,74,500		
SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.				
Superannuations of the Civil Departments, Home and Indian including late St. Helena Establishment - - -	24,20,000			
Elder and Regular Widows' Fund Pensions - - -	—			
Annuities of the Madras Civil Fund of 1818 - - -	48,000			
Pensions, &c., of Poplar Fund - - - - - - -	—			
		24,68,000		
TOTAL EXPENDITURE, RUPEES - - -		2,74,59,210	- - -	

This Document is to be retained by the Paying Officer so long as the Authority remains in force, and every separate payment to the Party is to be recorded below.

When Paid.	Ending of the Quarter.	Amount.	When Paid.	Ending of the Quarter.	Amount.

CASH BOOK

OF THE

_____ TREASURY

OF THE

PRESIDENCY OF _____

186 -6

Cash Book of _____ *Treasury,*

Dr.

Date.	Reference Number of Schedule.	Reference Number of Voucher.	From whom received, &c.	Service or particulars.	Amount. Rs.	A.	P.	Daily Total. Rs.	A.	P.
May 1st				Balance from last Month ...	...	..	...	5,77,180	0	0
	A	—	See Register ...	Land Revenue	16,547	2	8			
	B	—	Ditto ...	Abkaree	2,000	0	0			
	C	—	Ditto ...	Deposits	680	0	0			
	—	a	Baboo C. Dutt ...	School Fees for Month of April	140	12	0	19,367	14	8
2nd	A		See Register ...	Land Revenue	8,000	6	0			
	B		Ditto ...	Abkaree	1,060	0	0			
	C		Ditto ...	Stamps	180	0	0			
		b	C. Mokerjee ...	Port Dues from Marine Department	1,600	0	0			
		c	Judges Court ...	Ameen's Fees, Civil Court, for April	500	4	0	11.340	10	0
3rd	A	—	See Register ...	Privilege Remittances ...	1,750	0	0			

Presidency _____ 186 -6 .

Cr.

Date.	Reference Number of Schedule.	Reference Number of Voucher.	To whom paid, &c.	Particulars.	Head of Service chargeable.	Amount. Rs.	A.	P.	Daily Total. Rs.	A.	P.
May 1st	I	—	See Schedule...	Bills cashed on account of ...	Public Service Transfer Receipts ...	8,060	0	0	8,060	0	0
2nd		1	Baboo J. Ghose	Balance of Salary for last month ...	Land Revenue, Salaries	46	0	0			
		2	Ex. Engr. C. D.	Letter of Credit for month ...	Public Works Department ...	16,000	0	0	16,046	0	0

Appendix No. 7 See para. 224 of Report.

List of Payments made at ____ *Treasury of the Presidency of* ____
between the ____ *and* ____ *of* ____ 186 .

Date.	No. of Voucher, &c.	To whom paid, &c.	Particulars.	Amount.			Remark Column for Accountant General's Office.
				Rs.	A.	P.	
1864.							
1st May.	1						
" "	2						
" "	3						
2nd "	4						
" "	5						
4th "	6						
" "	7						
" "	8						
			Carried forward ...				

NOTE.—Where the payments are numerous for one Head of Service, they should be shown on a Schedule, and entered at the end thereof in similar manner to Bill Payments.

Appendix No. 7. See para. 224 of Report,—*continued*

List of Payments between the —— *and of* ——186 ,—*continued.*

Date.	No of Voucher, &c.	To whom paid, &c.	Particulars.	Amount.			Remark Column for Accountant General's Office.
				Rs	A.	P.	
			Brought forward .				
	Schedule						
1st to 10th	I	See Schedule	Supply Bills				
" "	II	Ditto	Privilege Remittance Receipts ...				
" "	III	Ditto ...	Deposits .				
			TOTAL Rs.				

Only the Net Amounts of Payments for Salaries, &c, are to be included in the foregoing List, the Abatements for Income Tax, Funds, &c, will be credited to thier proper Heads in the Accountant General's Department

——— }
——186 . }

(Signed,) ———

Collector.

Appendix No. 7—*continued.*

PAYMENTS.

SCHEDULE_____.

List of Bills (*_____) *drawn on* _____ *Treasury of the Presidency of* _____ *discharged during the Month of* _____ 186 .

Date when discharged.	Particulars of Draft.		By whom drawn.	Chargeable to Governments of						Daily total carried to Cash Book.	Remarks.
	Number.	Date.		India.	Bengal.						

* Here insert nature of Bills, whether "Supply Bills," "Public Service Transfer Receipts," or "Privilege Remittances."

NOTE.—*Bills discharged on account of the Military Department to be included on a separate Schedule.*

Appendix No. 8. See Para. 224 of Report.

Cash Account of _____ *Treasury of the Presidency of* _____;
for the Month of _____ 186

RECEIPTS.

Date.	Reference to Voucher.	Reference to Schedule.	From whom received.	Nature of Receipt.	Amount.	Remark Column for Accountant General's Office.
186 ..						
1 May	*a*	—				
„	*b*	—				
3 „	*c*	—				
„	*d*	—				
5 „	*e*	—				
„	*f*	—				
			Carried forward			

Cash Account,—(continued.)

Dr. RECEIPTS,—*continued.*

Date.	Reference to Voucher.	Reference to Schedule.	From whom received, &c.	Nature of Receipt.	Amount. Rs	A.	P.	Remark Column for Accountant General's Office.
				Brought forward ...				
1st to 31st	—	A	See Schedule ...	Land Revenue ...				
"	—	B	Ditto ...	Income Tax ...				
"	—	C	Ditto ...	Abkaree ...				
"	—	D	Ditto ...	Privilege Remittance Receipts ...				
"	—	E	Ditto ...	Deposits ...				
				Total Receipts in Month ... ... Rs.				
				Opening Cash Balance ... ... "				
				Total ... ... Rs.				

NOTE.—*The recoveries for Income Tax, Funds, &c., by deductions from Salaries, &c., are not to be included in this Account, and only the net amount of payments taken Credit for in the bi-monthly List, per contra; the proper adjustment will be effected in the Accountant General's Office.*

Appendix No. 8,—*continued.*

1st to 10th	9	•36	By List No. 1 of Payments (*transmitted on* 186 .)					
	Schedule 1	III						
11th to 31st	37	68	By List No. 2 of Payments *(herewith)* ...					
	Schedule 1	IV						
			Total Payments in Month ... Rs.					
			* Cash Balance at end of month ...					
			viz :					
			Sudder Treasury ...					
			A—pore „ ..					
			B—pore „ ...					
			C—pore „ ...					
			D—pore „ ...					
			E—pore „ ...					
			Total Rs. ...					

Total Balance as per Cash Balance Report ... ... Rs.

LESS—

Balance of Credits appropriated, *viz.*

Public Works Department .. Rs.

Opium Agent ... ... „

„

* Net Balance, as above ... Rs.

(Signed)

Collector.

Appendix No. 8,—*continued*

RECEIPTS.

SCHEDULE A. *LAND REVENUE.

_____ *Treasury ; for Month of* 186 .

Date of Receipt.	Numbers of Chelan. From	Numbers of Chelan. To	Name of Treasury or District.	Detailed Head of Revenue. Mehals fixed.	Mehals fluctuating.	Khass Mehals.		Daily Total of each Treasury.	Daily Total carried to Cash Account.
186 .									
1 May	70	80	Sudder ...	7,000 8 0	1,072 4 0	4,000 0 0		12,072 12 0	
	8	14	A-pore ...	1,000 0 0	3,000 0 0			4,000 0 0	
	10	50	B-pore ...	400 0 0	... ...	74 6 8		474 6 8	
									16,547 2 8
2 May	81	96	Sudder						
			Totals for month ...						

* Insert "Land Revenue," "Forest," "Abkaree," as may be required.

Appendix No. 8,—*continued.*

SCHEDULE_____

Receipts on account of Stamps.—Credited in Account of* _____ *Treasury in the Presidency of* _____ *for* _____ 186 .

Date.	Number of Statement or Voucher.	Name of District Treasury.	Detailed Heads				Daily Total of each Treasury.	Daily Total carried to Cash Account.

* Here insert nature of Revenue or Receipt

NOTE.—This Schedule is only to be used when the Receipts under "Stamps," "Law and Justice," or other main headings are numerous.

Appendix No. 8,—*continued.*

SCHEDULE

Abstract of Deposit _____ *through Account of* _____ *Treasury in the Presidency of* _____ *for* _____ 186 .

| Date. | Reference Number of separate detailed Statement. | Name of District or Treasury. | Head of Deposit. | | |

Appendix No. 8,—*continued.*

RECEIPTS.*

SCHEDULE _____

List of Bills drawn by _____ *Treasury of the Presidency of* _____ *for the Month of* _____ 186 .

Date of Draft	No.	To whom granted, &c.	To whom payable.	Treasury drawn upon.	On Local Treasuries.			Treasuries under Governments of												Daily Total carried to Cash Book.			Premium charged on Issue of Bill.			Remarks.
								India.			Bengal.															
					Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	

* Here insert nature of Bills, whether "Supply Bills," "Public Service Transfer Receipts," or "Privilege Remittances."

NOTE.—Bills drawn in favor of Military Department to be included in seperate Schedule.

Appendix No. 9.—See para. 227 of Report.

STATEMENT

OF

DAILY CASH TRANSACTIONS

OF

_____TREASURY

OF THE

PRESIDENCY OF_____

186—6—

Statement of Daily Cash Transactions of _____ Treasury

Date.	RECEIPTS.																							
	Description; Receipts or Transfers.	Sudder Treasury.			SUB-TREASURIES.																	Daily Total of Receipts.		
					A-pore.			B-pore.			C-pore.			D-pore.			E-pore.							
186 .																								
	Balance ...	4,40,400	0	0	18,000	0	0	12,000	0	0	1,00,000	0	0	7,000	0	0	180	0	0	5,77,180	0	0
1st May...	Receipts ...	10,000	0	0	7,367	14	8	.....	...	...	2,000	0	0	.....	...	...	.....	...	...	19,367	14	8
2nd „ ...	Ditto ...	4,000	10	0	.....	...	..	2,000	0	0	.....	...	...	5,340	0	0	.....	...	...	11,340	10	0
	Transfers from Sudder Treasury ...	.....	...	.	.....	...	...	20,000	0	0	...	...	...	.....	..	...	40,000	0	0	60,000	0	0
3rd „ ..	Ditto from Sub-Treasuries ...	26,000	0	0	.....	...	...	.....	...		.....	...	...	.....	...	...	.....	...	...	26,000	0	0

of _____ *Presidency, for the Month of* _____ 186 .

Date.	Description; Payments or Transfers.	PAYMENTS. Sudder Treasury.			Sub-Treasuries. A-pore			B-pore.			C-pore.									Daily Total of Payments.		
186 .																						
1st May..	Payments ...	8,060	0	0	.....	.	..	.....	...	..	.....	...	...	.....	...	...	.....	...	...	8,060	0	0
2nd „ ...	Transfers to Sub-Treasuries ...	60,000	0	0	.....	...	...	.....	...	..	.....	...	...	.....	..	..	.....	...	...	60,000	0	0
	Payments ...	16,000	0	0	.....	..	...	46	0	0	.....	...	...	.....	...	.	.....	...	...	16,046	0	0
3rd „ ...	Transfers to Sudder Treasury ...	.....	...	..	15,000	0	0	.....	...	...	11,000	0	0	.....	.	...	.....	...	...	26,000	0	0

Appendix No. 10. See Para. 346 of Report.

1864-65.

Establishments of the several Civil Paymasters in India.

Details.	Bengal and Government of India (Calcutta).		Madras.		Bombay.		North-West Provinces and (Oude).		Punjab.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Civil Paymaster - - - - -	1	30,000	1	24,000	1	24,000	1	18,000	1	14,400	5	1,10,400
Assistant Civil Paymaster - - -	1	7,800	—	—	..	—	—	—	—	—	1	7,800
Head Assistants - - - - -	1	6,000	1	5,350	1	6,000	2	10,500	1	6,000	6	33,850
Clerks at Rs. 50 to Rs. 300 per month - -	24	28,440	20	21,360	13	13,200	17	18,780	15	16,515	89	98,295
Ditto below Rs. 50 „ - -	41	16,860	40	10,332	62	18,888	27	8,844	6	2,580	176	57,504
Servants - - - - -	18	1,212	16	1,572	8	672	16	1,116	12	864	70	5,436
Temporary Establishment - - -	—	—	—	—	—	—	—	200	—	3,600	—	3,800
Office Rent and Taxes - - - -	—	960	—	—	—	—	..	1,800	—	—	—	2,760
Contingencies - - - - -	—	3,000	—	1,850	—	2,350	—	1,600	—	1,600	—	10,400
Total { Officers and Clerks	68	94,272	62	64,164	77	65,110	47	60,840	23	45,559	277	3,30,245
Total { Servants	18		16		8		16		12		70	

FINANCE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR 186 -6

INDIA.

FINANCE ACCOUNTS, 186 -6 .

CONTENTS.

ACCOUNT No. 1.—Cash Account embracing the whole of the Financial Operations of the Government
PAGE 3. of India in connexion with the Income and Expenditure of India, between the 1st May 186 and 30th April 186

ACCOUNT No. 2.—General Abstract Account of the Revenues and Receipts of the Government of India
PAGE 4. under the several Presidencies and Provinces, &c.

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PAGE 10. Transactions of the Government of India, including the amount of advances on various accounts.

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Appendix No. 3, *Page* 23.—Detailed Account of the Cash Expenditure for all Services forming the Ordinary Expenditure of the year.

Appendix No. 4, *Page* 44.—Detailed Statement of the Cash Balances in the Indian and Home Treasuries of the Government of India on the 30th April 186 .

Appendix No. 5, *Page* 46.—Balance Sheet exhibiting the Assets and Liabilities of the Government of India on 30th April 186 .

Appendix No. 6, *Page* 50.—General Abstract Statement of Payments on account of Indian Railway and other Guaranteed Companies, deducting Traffic and other Receipts.

ACCOUNT No. 1.

CASH ACCOUNT embracing the whole of the Financial Operations of the Government of India in connexion with the INCOME and EXPENDITURE of India between the 1st May 186 and the 30th April 186 .

Dr. Cr.

	Receipts in India.	Receipts in England.	Total.		Expenditure in India.	Expenditure in England.	Total.
To CASH BALANCES on the 1st May 186 , as detailed in Appendix No. 1, page 12 ...				By CASH EXPENDITURE for all Services, forming the Ordinary Expenditure of the year, as detailed in Account No. 3, page 6 ..			
To REVENUES AND RECEIPTS, forming the Ordinary Income of the year, as detailed in Account No. 2, page 4				By DEBT, DEPOSIT, AND OTHER PAYMENTS, as detailed in Account No. 5, page 10			
To DEBT, DEPOSIT, AND OTHER RECEIPTS, as detailed in Account No. 4, page 8				By CASH BALANCES on the 30th April 186 , as detailed in Appendix No. 4, page 14			
		£				£	

CALCUTTA,

The 186 .

(Signed)

ACCOUNT

General Abstract Account of the Revenues and Receipts of the Government of India under the
with the Budget Estimates, also the

Reference Page for Details in Appendix.	REVENUES AND RECEIPTS.	GOVERNMENT OF INDIA. General and Political.	Oude	Central Provinces.	British Burmah.	East and West Berar	Eastern Settlements.
	CIVIL—						
13	LAND REVENUE						
...	TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES						
...	FOREST						
14	ABKAREE (EXCISE)						
...	INCOME TAX						
...	CUSTOMS						
15	SALT						
...	OPIUM						
...	STAMPS						
...	MINT						
16	POST OFFICE						
...	TELEGRAPH						
...	LAW AND JUSTICE						
17	POLICE						
...	EDUCATION						
...	INTEREST						
...	MISCELLANEOUS						
18	ARMY—MISCELLANEOUS						
19	MARINE—MISCELLANEOUS						
...	PUBLIC WORKS—MISCELLANEOUS ...						
...	RAILWAY RECEIPTS, VIZ:— ...						
19	NET RECEIPTS FROM RAILWAY AND OTHER GUARANTEED COMPANIES ...						
20	GAIN BY EXCHANGE ON RAILWAY TRAFFIC AND OTHER RECEIPTS						
	TOTAL REVENUE AND RECEIPTS ...						
	TOTAL EXPENDITURE (Account No. 3)						
	Approximate Surplus of Income over Expenditure of the year						
	Approximate excess of Expenditure over Income of the year						

NO. 2.

several Presidencies and Provinces, &c., for the year ended 30th April 186 , *as contrasted Net Local Indian Snrplus for the year.*

Bengal	North-West Provinces.	Punjab.	Madras	Bombay and Sindh	Total Receipts in India	England.	Total Revenues and Receipts	*Total Estimate.*	*Less than Estimate*	*More than Estimate.*
									Net Excess of Income over Estimate	
Net Local Indian surplus for 186				-6 ...						

ACCOUNT

General Abstract Account of the Expenditure of the Government of India for all Services, contrasted with the Budget Estimates, showing the Net Surplus of

Reference Page for Details in Appendix.	No. of Expenditure Head.	EXPENDITURE.	Government of India. General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.
		CIVIL,—						
23	1	Interest on Funded and Unfunded Debt						
„	2	Interest on Service Funds and other Accounts...						
24	3	Land Revenue						
„	4	Forest						
25	5	Abkaree (Excise)						
„	6	Income Tax...						
„	7	Customs						
„	8	Salt						
26	9	Opium						
„	10	Stamps						
„	11	Mint						
27	12	Post Office...						
„	13	Telegraph						
28	14	Allowances to District and Village Officers						
„	15	Administration and Public Departments						
29	16	Law and Justice						
30	17	Police						
31	18	Education, Science, and Art ..						
„	19	Ecclesiastical						
„	20	Medical Services...						
32	21	Stationery and Printing ...						
„	22	Political Agencies and other Foreign Services...						
„	23	Allowances and Assignments under Treaties and Engagements						
33	24	Miscellaneous						
34	25	Superannuation, Retired, and Compassionate Allowances ...						
„	—	ARMY...						
35	—	MARINE						
37	—	PUBLIC WORKS						
	—	RAILWAY EXPENDITURE, viz:—						
„		Supervision and Cost of Land ...						
38		Loss by Exchange on Railway Expenditure charged to Capital						
„		Guaranteed Interest on the Capital of Railways, &c. ...						
		Total Expenditure						
		Total Revenues and Receipts from preceding Account ...						

NO. 3.

under the several Presidencies and Provinces, &c., for the year ended 30th April 186 , as Income over Expenditure on the whole transactions of the year.

Bengal.	North-West Provinces.	Punjab.	Madras	Bombay and Sind.	Total Expenditure in India.	England	Total Expenditure	*Total Estimate.*	*Less than Estimate.*	*More than Estimate*

ACCOUNT

General Abstract Account of the Receipts on account of the Debt, Deposit, and Bill
the Amount of repayments

DEBT, DEPOSIT, &c. RECEIPTS.	Government General and Political.	Oude.	Central Provinces.	British Burmah.
MONEY RAISED BY CREATION OF DEBT, viz :—				
Temporary Loans				
... ...				
SALE OF EXCHEQUER BILLS AND OTHER SECURITIES, viz :—				
Exchequer Bills realized				
Other Securities ditto				
BILLS OF EXCHANGE ON INDIA ;—				
For amount of Bills drawn by Secretary of State and realized				
BILLS OF EXCHANGE ON LONDON ;—				
For amount of Bills drawn on Secretary of State and realized				
H. M.'S IMPERIAL GOVERNMENT ;—				
For repayments on account of Supplies, &c., by Indian Government				
TEMPORARY ADVANCES (REPAID) ;—				
For Purchase of Bullion and Copper				
For Miscellaneous Services				
INCOME TAX ; (English) received on account of Income Tax Commissioners				
PRIZE MONEY received				
CAPITAL ACCOUNTS OF INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES ;—				
For Instalments of Capital, &c., (as detailed in Apppendix, page 50)				
SERVICE, ANNUITY, AND CHARITABLE FUNDS OF INDIA				
LOCAL INDIAN TRUST AND OTHER FUNDS				
FAMILY REMITTANCES AND ALLOTMENTS				
WASTE LANDS—SALE OF				
DEPOSITS—(Revenue, Judicial, &c.)				
REMITTANCES AND ADVANCES BETWEEN INDIAN LOCAL TREASURIES				
ADVANCES, AND BILL TRANSACTIONS BETWEEN PRESIDENCIES, &c.				
£				

For Amount of the Balances outstanding on the above Accounts to the 30th April 186 , see Balance Sheet, pages 46 to 49 of Appendix

No. 4.

Transactions, &c., of the Government of India, for the year ended 30th April 186 , including on various accounts.

OF INDIA.									
East and West Berar.	Eastern Settlements.	Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind	TOTAL INDIA.	England.	TOTAL DEBT DEPOSIT, &c. RECEIPTS.

ACCOUNT

General Abstract Account of the Payments on account of Debt, Deposits, and Bill Transactions, of Advances on

DEBT, DEPOSITS, &c. PAYMENTS.	Government			
	General and Political.	Oude.	Central Provinces.	British Burmah.
REDEMPTION OF FUNDED AND UNFUNDED DEBT, viz :—				
East India—per cent. Loan—paid off—				
Temporary Loans—ditto—				
PURCHASE OF EXCHEQUER BILLS AND OTHER SECURITIES, viz :—				
Exchequer Bills				
Securities purchased by investment of surplus Cash Balances				
BILLS OF EXCHANGE ON INDIA ;—				
For amount of Bills drawn by Secretary of State, discharged				
BILLS OF EXCHANGE ON LONDON ;—				
For amount of Bills drawn on the Secretary of State, discharged				
H. M.'s IMPERIAL GOVERNMENT ;—				
For Advances and Supplies by Indian Government...				
TEMPORARY ADVANCES ;—				
For Bullion and Copper purchased				
For Miscellaneous Services				
INCOME TAX (English) ;—				
For Payments to Commissioners of Income Tax ...				
PRIZE MONEY PAID				
CAPITAL ACCOUNT OF INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES ;—				
For Construction charges, (see detail in Appendix, page 50) ...				
SERVICE, ANNUITY, AND CHARITABLE FUNDS OF INDIA				
LOCAL INDIAN TRUST AND OTHER FUNDS				
FAMILY REMITTANCES AND ALLOTMENTS				
WASTE LANDS—Amount invested in cancelling Debt				
DEPOSITS REPAID—(Revenue, Judicial, &c.) ...				
REMITTANCES BETWEEN INDIAN LOCAL TREASURIES ...				
ADVANCES, AND BILL TRANSACTIONS BETWEEN PRESIDENCIES, &c....				
£				

For Amount of the Balances outstanding on the above Accounts to the 30th April 186 , see Balance Sheet, pages 46 to 49, of Appendix

NO. 5.

&c., of the Government of India for the year ended 30th April 186 , including the Amount various accounts.

OF INDIA.									
East and West Berar.	Eastern Settlements.	Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL INDIA.	England.	TOTAL DEBT, DEPOSITS, &C. PAYMENTS.

APPENDIX No. 1.

Detailed Statement of the Cash Balances in the Indian and Home Treasuries of the Government of India on the 1st May 186 .

	Government of India.						Bengal.	North-West Provinces.	Punjab.	Madras	Bombay and Sind.	Total Cash Balances.
	General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.						
Cash Balances in Presidency Banks and Indian Civil Treasuries, &c., on 1st May 186 -												
Value of Bullion in Presidency Mints on account of Government - - -												
Cash in transitu between Treasuries - -												
Balances in hands of Accountants and others of Civil Departments - -												
Military Department - -												
Public Works Department - -												
£												
Less ;— Amount of Bills drawn and realized in England, remaining to be discharged in India -												
£												

Cash Balance in Home Treasury on 1st May 186

Viz. :—

In Bank of England - - - £

In hands of Cashier and Sub-Accountants - ,,

Ditto of Bankers and others on short Loans on security of Government Stock, &c. - ,,

£

Less ;—Amount of Bills drawn and realized in India on Home Treasury, remaining to be discharged - ,, ...

Total Cash Balances on 1st May 186 , as shown in Account No. 1, page 3

APPENDIX No. 2.

Detailed Account of the Revenues and Receipts forming the Ordinary Income of the year ended 30th April 186 , *as shown in Abstract Account No.* 2, *page* 4

REVENUES AND RECEIPTS.	Government of India.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Receipts in India.	England.	Total Revenues and Receipts.
	General and Political	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.								
CIVIL—														
LAND REVENUE ;—														
Collections on Mehals (fixed) - -														
Ditto fluctuating - -														
Sale of Khass Mehals (lands lapsed to the Crown) - - -														
Fees, Fines, and Miscellaneous - -														
TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES ;—														
(For detail of each State, see page 21 of Appendix) - - -														
FOREST ;—														
Produce of Forests, sale of Timber, and miscellaneous - - -														
Carried forward ... £														

APPENDIX No. 2.—*Detailed Account of the Revenues and Receipts, &c.,—continued.*

REVENUES AND RECEIPTS.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sindh.	TOTAL RECEIPTS IN INDIA.	England.	TOTAL REVENUES AND RECEIPTS.
	General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.								
Brought forward -														
CIVIL,—*continued.*														
ABKAREE (EXCISE) ;—														
License Fees and Duties - -														
Sale proceeds of Abkaree Opium - -														
Fines, Confiscations, and Miscellaneous -														
INCOME TAX ;—														
Collections, Fines, Penalties, &c. - -														
CUSTOMS ;—														
(SEA CUSTOMS.)														
Imports - - - -														
Exports - - - -														
Fees, Rents, Fines, and Miscellaneous -														
(LAND CUSTOMS.)														
Frontier and Transit Duties - -														
Fees, Rents, and Miscellaneous - -														

SALT;—														
Customs Duty on Salt - - - -														
Proceeds of sale of Government Salt -														
Excise Duty on Salt - -														
Confiscations, Fees, Rents, &c. - -														
OPIUM;—														
Proceeds of sales by Auction -														
Sale of Opium to Abkaree Department -														
Pass Fees (Bombay) - - -														
Sale of confiscated Articles - -														
Fines and Miscellaneous- - -														
STAMPS;—														
Sale of Impressed Stamps - -														
Sale of Adhesive Bill and other Stamps -														
Duty on Unstamped Paper - -														
Fines, Penalties, &c. - - -														
MINT;—														
Duty on coining Gold and Silver - -														
Gain on Copper Coinage - -														
Miscellaneous - - -														
Carried forward ... £														

APPENDIX No. 2.—*Detailed Account of the Revenues and Receipts, &c.,—continued.*

REVENUES AND RECEIPTS.	Government of India.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Receipts in India.	England.	Total Revenues and Receipts.
	General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.								
Brought forward -														
CIVIL,—*continued.*														
POST OFFICE ;—														
Postage, Sale of Labels, &c. - -														
Mail Cart and Banghy Parcels Receipts -														
Fines and Miscellaneous - -														
TELEGRAPH ;—														
Fees on Messages - - -														
Sale of Unserviceable Stores, Fines, &c. -														
Contribution on account of Rangoon and Singapore Telegraph - -														
Ditto of Malta and Alexandria Ditto -														
LAW AND JUSTICE ;—														
Sale Proceeds of Unclaimed and Intestate Property - - - -														
Civil Courts Ameens' Fees - -														
Meeran Fees, Civil and Criminal Courts -														
Fines, Forfeitures, and Miscellaneous -														
Sale Proceeds of Jail Manufactures -														
Convict Settlement Receipts -														

POLICE ;—

Rents of Resumed Thanadaree Lands -

Fees, Fines, Forfeitures, and Miscellaneous -

EDUCATION ;—

Fees of Universities, Colleges, and Schools -

Endowment Lands. Rents of— -

Contributions and Donations - -

Sale of School Books, &c. - -

INTEREST ;—

Viz., on

Investments of Cash Balances in Government Securities - - - -

Securities purchased on account of Paper Currency Department - - -

Shares held by Government in Presidency Banks - - - -

Advances to Service, Annuity, and other Funds

Advances of Wards Establishments -

Miscellaneous - - - -

MISCELLANEOUS ;—(CIVIL.)

Gain by Exchange - - -

Premium on Bills and Coin - -

Unclaimed Deposits lapsed to Government -

Carried forward .

Carried forward .. £

APPENDIX No. 2.—*Detailed Account of the Revenues and Receipts, &c.,—continued.*

REVENUES AND RECEIPTS.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL RECEIPTS IN INDIA.	England.	TOTAL REVENUES AND RECEIPTS.
	General and Political.	Oude.	Central Provinces	British Burmah.	East and West Berar.	Eastern Settlements.								
Brought forward -														
CIVIL,—*continued.*														
MISCELLANEOUS,—*continued.*														
Civil Passages and Outfits—(Contributions) -														
Maintenance of Lunatics (ditto) -														
Government Printing Press Receipts -														
Subscriptions to Government Gazettes and sale of Printed Official Papers -														
Regular Widows' Fund of India Office. (Subscriptions to) - - -														
Fines, Fees, &c. - - -														
ARMY;—(MISCELLANEOUS.)														
Viz., on account of														
Commissariat Stores - - -														
Stud Supplies - - -														
Clothing „ - - - -														
Medical Stores - - - -														
Hospital Stoppages - - -														
Ordnance Stores - - -														
Miscellaneous - - -														

MARINE,—(MISCELLANEOUS.)													
Pilotage Receipts - - -													
Registration, Conservancy, and other Fees -													
Proceeds of Vessels sold by Auction or otherwise													
Sale of Marine Stores, &c. - -													
PUBLIC WORKS;—(MISCELLANEOUS.)													
Tolls, Dues, and Fees - - -													
Rents of Buildings, Lands, &c. - -													
Profits from working of Mills, Workshops, Mines, &c. - - - -													
Contributions towards Public Works -													
Sale of Lands and Buildings - -													
Sale of Stores and Materials - -													
Miscellaneous - - - -													
RAILWAY RECEIPTS;—													
Net Receipts from Railway and other guaranteed Companies—													
Viz.,													
Bombay, Baroda, and Central India Railway -													
Calcutta and South-Eastern - -													
Eastern Bengal - - -													
East Indian Railway - - -													
Great Indian Peninsula - - -													
Great Southern of India Railway - -													
Scinde Railway and Indus Flotilla - -													
Punjab and Delhi Railway - -													
Carried forward ... £													

APPENDIX No. 2.—*Detailed Statement of the Revenues and Receipts,—concluded.*

REVENUES AND RECEIPTS.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL RECEIPTS IN INDIA.	England.	TOTAL REVENUES AND RECEIPTS.
	General and Political.	Oude.	Central Provinces.	British Burmah	East and West Berar.	Eastern Settlements.								
Brought forward -														
RAILWAY RECEIPTS,—(*continued.*)														
Gain by Exchange on Railway Traffic and other Receipts,														
Viz.,														
Bombay, Baroda, and Central Indian Railway -														
Calcutta and South-Eastern - -														
Eastern Bengal - - -														
East Indian Railway - - -														
Great Indian Peninsula - - -														
Great Southern of India Railway - -														
Scinde Railway and Indus Flotilla - -														
Punjab and Delhi Railway - -														

Total Revenue and Receipts ... £

APPENDIX NO. 2,– *continued.*

Detail of Receipts under " Tributes and Contributions from Native States shewn at page 13.

GOVERNMENT OF INDIA		
TRIBUTES FROM—		
Kotah - - -		
Odeypore - - -		
Jhalwai - -		
Banswarra - -		
Doongerpore - -		
Jeypore - -		
Joudpore - -		
Serohee - -		
Boondee - -		
Nizam's Government on Account of Mahratta Chôute - -		
Various Petty States -		
CONTRIBUTIONS FROM—		
Joudpore - -		
Odeypore - -		
Kotah - - -		
Bhopal - -		
Various Petty States -		
BRITISH BURMAH.		
Tributes from Petty States		
Carried forward -		

Brought forward -		
PUNJAB.		
TRIBUTES, &c.—		
Mundee - -		
Kupoorthulla - -		
Sokeith - -		
Various Petty States -		
MADRAS.		
PEISHCUSH AND SUBSIDY.		
Mysore Government -		
Travancore ditto -		
Cochin ditto -		
BOMBAY.		
TRIBUTES—		
Subsidy from Cutch Government- -		
Kattywar Tribute -		
Various Petty States -		
CONTRIBUTIONS—		
Jagheerdars—Southern Mahratta Country -		
Raja of Rajpeempla -		
Total - £		

APPENDIX No. 3.

EXPENDITURE.

Detail of the Charges forming the whole Ordinary Expenditure of the Government of India for the year ended 30th April 186 , as shown in Abstract Account No. 3, page 6.

Amount of Debt	Annual Interest.		(1) INTEREST ON FUNDED AND UNFUNDED DEBT.			
	Amount.	Rate per Cent.	Description of Loan.	Amount paid in 186 -6		
				In India.	In England	Total.
			DEBT CONTRACTED IN ENGLAND.			
		4	East India Bonds - -			
		4	India Debentures - -			
		5	India Stock - - -			
			Dividends to Proprietors of East India Stock - -			
			Red Sea and India Telegraph Annuities - - -			
			Temporary Loans - -			
			INDIAN DEBT.			
		3½	Loan of 1853-54 - -			
		4	„ from Mysore Princes -			
		4	„ of 1854-55 (Indian Transfer Loan) -			
		4½	„ of 1856-57 - -			
		5	„ of 1856-57 - -			
		5	„ of 1854-55 - -			
		5½	„ of 1859-60 - -			
		6	„ of 1859-60 - -			
		8	„ of 1859-60 - -			
			Other Loans - - -			
		6, 5, 4, & 3¾ -	Treasury Notes - -			
			Temporary Loans - -			
			£ -			

(2) INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS.

Description.			
Civil Service Annuity Funds - - - - -			
Civil Funds - - - - - -			
Uncovenanted Service Fund - - - - -			
Medical Retiring Funds - - - - -			
Military Funds - - - - - -			
Military Orphan Fund (Bengal) - - - -			
Police Superannuation Funds - - - - -			
Savings Bank and Administrator General's Deposits - -			
On Deficiency of Government Balances in Presidency Banks - -			
Miscellaneous Deposits, &c. - - - - -			
£ -			
Carried forward -			

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces	Punjab.	Madras.	Bombay and Sindh.	TOTAL EXPENDITURE IN INDIA.	England.	TOTAL EXPENDITURE.
		General and Political	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement								
	Brought forward -														
3	LAND REVENUE, &c.;—														
	Commissioners of Revenue and Establishments														
	Collectors' Establishments - -														
	Charges on account of Khass Mehals (Government Estates) - - -														
	Charges on Miscellaneous minor Revenues -														
	Revenue Surveys - - -														
4	FOREST ;—														
	Director General of Forests - -														
	Conservators and Establishments - -														
	Felling and Working Establishments -														
	Miscellaneous Expenses -														

5	ABKAREE ;—														
	Collectors' Establishments and Contingencies -														
	Opium purchased for Abkaree Department -														
6	INCOME TAX ;—														
	Commissioners, Secretary, and Establishments.														
	Assessors and Collectors' Establishment and Charges - - - -														
7	CUSTOMS ;—														
	Collectors' Establishments - -														
	Preventive Establishments - -														
	Wharf Establishments - -														
	Rewards and Miscellaneous Charges -														
8	SALT ,—														
	Manufacturing Charges - -														
	Purchase of Salt, including Freight Charges -														
	Commissioners and Establishments (N. W. P.)														
	Agencies and Collectorates - -														
	Golah Establishments - - -														
	Preventive Establishments - -														
															Carried forward .. £

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	Government of India.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Expenditure in India.	England.	Total Expenditure.
		General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement.								
	Brought forward -														
9	OPIUM ;—														
	Establishments, Agents, and Sub-Deputy Agents, &c. - - -														
	Payments to Cultivators, Manufacturing Charges, &c. - - -														
	Purchase of Opium (Nepaul) - -														
	Travelling, Commission to Omlahs, and Miscellaneous Charges - - -														
10	STAMPS ,—														
	Collectors, Superintendents, and other Establishments - - -														
	Cost of Water-marked Paper, Machinery, and Stores - - - -														
	Discount on Sale of Stamps, &c. - -														
11	MINT ;—														
	Mint and Assay Masters' Establishments -														
	Loss by Weight in Coining, and by Sale of Old Copper Coin, Discount on Issue of Pyce, &c.														

New Machinery and Stores
Miscellaneous Charges

12 POST OFFICE ;—

Director General and Establishment -
Presidency and District Offices - -
Payment to Imperial Government of proportion of charge for Conveyance of Indian Mails - - - -
Conveyance of Mails by contract, including Mail Cart Charges - - -
Discount on Sale of Postage Labels -
Miscellaneous Charges - - -

13 TELEGRAPH ;—

Department of Director General of Telegraphs -
Working Charges - - -
Construction Charges - - -
Persian Gulf Telegraph - - -
Land Lines through Turkey - -
Ditto through Persia - -
Telegraph Stores and Materials - -

Carried forward .. £

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE	Government of India. General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement.	Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Expenditure in India.	England	Total Expenditure
	Brought forward														
14	ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS,—														
	Allowances to Village Officers, Dewasthans, and Warshasuns, &c. - - -														
15	ADMINISTRATION AND PUBLIC DEPARTMENTS ;—														
	Establishment of Secretary of State for India in Council - - - -														
	Auditor and Assistants of India Office -														
	Stores Department, Wages of Laborers, Dock Dues, &c. - - - -														
	Library, Postage, and Contingencies -														
	Salaries of Governor General and Members of Supreme Council - - -														
	Household of Governor General and Contingencies - - - -														
	Tour Charges of Governor General and Suite														
	Governors and Lieut. Governors and Council -														
	Household of Governors and Lieut. Governors and Contingencies - - -														
	Tour Charges of Lieut. Governors and Suite -														
	Chief Commissioners and Establishments -														

	Legislative Council - - -													
	Indian Secretariat Departments (Financial, Home, and Foreign) - - -													
	Financial Commissioner (Punjab) and Establishments - - - -													
	Boards of Revenue - - -													
	Offices of Account and Audit - -													
	Paper Currency Department - -													
	Boards of Examiners - - -													
	Savings' Banks and Money Order Office -													
	Other Civil Departments - -													
16	LAW AND JUSTICE;—													
	High Court of Judicature - -													
	Judicial Commissioners and Commissioners of Circuit - - - -													
	Civil and Sessions Courts - -													
	Criminal Courts - - -													
	Law Officers, Courts of Small Causes, &c. -													
	Justice of the Peace and Establishments -													
	House of Correction, &c., at Presidency -													
	Inspectors General of Prisons and Establishments - - - -													
	Carried forward £													

Carried forward .. £

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	GOVERNMENT OF INDIA. General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement.	Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL EXPENDITURE IN INDIA.	England	TOTAL EXPENDITURE.
	Brought forward -														
16	LAW AND JUSTICE,—*continued.*														
	Jail and Prison Establishments - -														
	Diet and Clothing, &c., of Prisoners -														
	Raw Materials for Jail Manufactories, including commission to Darogahs (Jailors) -														
	Convict Establishments - -														
	Diet, Clothing, &c., of Convicts - -														
17	POLICE ;—														
	(PRESIDENCY.)														
	Commissioners, Deputy Commissioners, and Establishments - - -														
	Presidency Executive and Suburban Police, including Mounted Police, River Chowkey, &c.														
	(MOFUSSIL.)														
	Inspectors General and Assistant Inspectors General, &c., of Police and Establishments -														
	Executive Police Force - - -														
	Detective Force - - -														

18	EDUCATION, SCIENCE, AND ART;—													
	Establishments of Directors of Public Instruction and Inspectors of Schools - -													
	Unversities and Colleges - - -													
	Schools - - - -													
	Grants-in-aid and Allowances to Educational Institutions, &c. - - -													
	Scholarships, Prizes, &c. - -													
	Scientific Institutions, Libraries, and Museums, Botanical Gardens, &c. - -													
	Miscellaneous Grants for Scientific Purposes -													
	Geological Survey of India & Museum (Calcutta)													
	Surveyor General and Establishment -													
	Experiments, Mathematical Instruments and Stores - - - -													
19	ECCLESIASTICAL;—													
	Salaries and Allowances of Lord Bishop, Domestic Chaplain, Archdeacon, &c. - -													
	Chaplains and Church Establishments -													
	Travelling Allowances and Contingencies -													
20	MEDICAL SERVICES;—													
	Medical and Vaccine Establishments and Charges - - - -													
	Hospitals, Infirmaries, and Dispensaries, &c. -													
	Lunatic Asylums - - -													
	Grants to Private Medical Establishments -													

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	Government of India.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Expenditure in India.	England.	Total Expenditure.
		General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement.								
	Brought forward -														
21	STATIONERY AND PRINTING :—														
	Superintendent of Stationery and Establishment - - - -														
	Purchase of Stationery and Stores, including Freight - - -														
	Government Printing Establishments -														
	Contract Printing - -														
22	POLITICAL AGENCIES AND OTHER FOREIGN SERVICES :—														
	Residents and Political Agents, &c., at Foreign Courts, - - - -														
	Mission to the Court of Persia. Charge to India - - - -														
	Establishments in China. Charge to India -														
	Presents made in name of Governor-General, Allowances to Vakeels, Natives of Rank, &c.														
23	ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS :—														
	Territorial and Political Pensions, &c. -														
	(For Details see page 40 of Appendix) -														

24 MISCELLANEOUS CIVIL SERVICES:—

	£												
Civil Furlough and Absentee Allowances -													
Examination Expenses and Allowances to Junior Civil Servants while at College and for attaining high proficiency in languages -													
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations													
Allowances to Civil Servants out of employ -													
Passages and Outfit Allowances of Members of Council, Judges, Chaplains and others -													
Bank of England for Management of Home Debt, &c. - - - -													
Presidency Banks for conducting Government business - - - -													
Loss by Exchange - - -													
Charges of Remittance of Treasure -													
Tea Nurseries and Plantations - -													
Cotton Experiments - - -													
Books and Publications purchased for Government													
Rewards for killing snakes and wild animals -													
Gratuities, Subscriptions to Charities, &c. -													
Assessments and rates on Government Buildings													
Conservancy Establishments - -													
Commissions of Enquiry - -													
Suppression of Piracy - - -													
Miscellaneous Charges - - -													
Carried forward — £													

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure.	EXPENDITURE.	Government of India. General and Political.	Oude.	Central Provinces.	British Burmah	East and West Berar.	Eastern Settlement.	Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Expenditure in India.	England.	Total Expenditure.
	Brought forward -														
25	SUPERANNUATIONS, RETIRED, AND COMPASSIONATE ALLOWANCES ;—														
	Superannuations and Retired Allowances of Civil Departments - - -														
	Pensions to Families of Public Servants and others killed in the Mutinies - -														
	Annuities of Civil Fund of Madras of 1808, 1814, and 1818 - - -														
	Donations and Allowances to Service Funds -														
	Donations to Charitable Societies - -														
	Gratuities and Miscellaneous Pensions -														
	ARMY ;														
	EFFECTIVE SERVICE.														
	1. Army and Garrison Staff - -														
	2. Administrative Staff - -														
	3. Regimental Pay, Allowances, and Charges														
	4. Commissariat Establishments, Supplies, and Services - - -														
	5. Stud and Remount Establishments, Supplies, and Services - -														
	6. Clothing Establishments, Supplies, and Services - - -														

7. Barrack Establishments, Supplies, and Services - - - -													
8. Administration of Martial Law -													
9. Medical Establishments, Services, and Supplies - - - -													
10. Ordnance Establishments, Stores, and Camp Equipage - - -													
11. Ecclesiastical - - -													
12. Education - - -													
13. Surveys, Topographical and Trigonometrical													
14. Sea Transport Charges - -													
15. Miscellaneous Services - -													
16. Volunteer Corps - - -													
NON-EFFECTIVE.													
17. Rewards and Military Service - -													
18. Retired Officers - - -													
19. Military Pensions - - -													
20. Pensions to Widows and Orphans of European Officers and Soldiers - -													
21. Civil Pensions and Gratuities - -													
MARINE ;													
Superintendent of Marine or Master Attendant													
Dock-yard and Factory Establishments -													
Pilot Establishments - - -													
Light Houses and Establishments at Out-ports													
Carried forward ... £													
												Carried forward ... £	

APPENDIX No 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	Government of India. General and Political.	Oudh.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement.	Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Expenditure in India.	England.	Total Expenditure.
	Brought forward -														
	MARINE,—*continued.*														
	Pay of Officers and Crews of Vessels of Indian Marine - - - -														
	Furlough and Absentee Allowances - -														
	Passages, including Outfits of Volunteers of Bengal Pilot Service - - -														
	Marine Pensions and Retired Allowances, including commutation of Pensions to Officers of late E. I. Navy - - -														
	Steam and other Vessels for General Service of India - - - -														
	Indus Flotilla—proportion of charges (Bombay)														
	Repairs to Ships and Vessels - -														
	Coals and Coal Depôts - - -														
	Marine Stores, including Freight - -														
	Conservancy and Registration Fees, &c. -														
	Subsidy for Steam communication between Madras, Northern Ports, and Rangoon -														
	Ditto on account of Kurrachee Mail -														

PUBLIC WORKS;—														
ORIGINAL WORKS.														
Military - - - -														
Civil Buildings ? - -														
Agricultural - - -														
Communications - - -														
Miscellaneous Public Improvements -														
REPAIRS.														
Military - - - -														
Civil Buildings - - -														
Agricultural - - -														
Communications - - -														
Miscellaneous Public Improvements -														
ESTABLISHMENTS.														
PENSIONS, &c.														
TOOLS, PLANT, MACHINERY, AND INSTRUMENTS.														
STORES FOR PUBLIC WORKS (TO REPLENISH STOCK.)														
RAILWAY EXPENDITURE;—														
SUPERVISION AND COST OF LAND.														
Consulting Engineers of Railways and Establishments, &c. - - -														
Cost of Land taken up for Railway purposes														
Carried forward ... £														

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL EXPENDITURE IN INDIA.	England.	TOTAL EXPENDITURE.
		General and Political	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement.								
	Brought forward -														
	LOSS BY EXCHANGE ON RAILWAY EXPENDITURE CHARGED TO CAPITAL,—														
	Viz., on account of														
	Bombay, Baroda, and Central India Railway-														
	Calcutta and South-Eastern Railway -														
	Eastern Bengal Railway - - -														
	East Indian Railway - - -														
	Great Indian Peninsula Railway - -														
	Great Southern of India Railway - -														
	Madras Railway - - -														
	Scinde Railway and Indus Flotilla -														
	Punjab and Delhi Railway - -														
	GUARANTEED INTEREST ON THE CAPITAL OF RAILWAYS, &c.														
	Bombay, Baroda, and Central India Railwa														
	Calcutta and South-Eastern Railway														

Eastern Bengal Railway -													
East Indian Railway - - -													
Great Indian Peninsula Railway - -													
Great Southern of India Railway - -													
Madras Railway - - -													
Scinde Railway and Indus Flotilla - -													
Punjab and Delhi Railway - -													
Total Ordinary Expenditure . . £													

APPENDIX No. 3,—*continued.*

Detail of Payments under "Allowances and Assignments under Treaties and Engagements" shown at page 32.

	£	£
GENERAL AND POLITICAL—GOVERNMENT OF INDIA.		
Payment to the Khan of Khelat - - -		
Aga Mahomed Ismael Khan - - - -		
Pensions between 5,000 Rupees and 20,000 Rupees per annum -		
Pensions not exceeding 5,000 Rupees per annum - -		
Munipore.		
Pensions not exceeding 5,000 Rupees per annum - -		
Gwalior.		
Pensions not exceeding 5,000 Rupees per annum - -		
Coorg.		
Pensions to the Family of the Ex-Rajah of Coorg - -		
Pagoda and Mosque Allowances - - -		
Baroda. Aden, Indore, &c.		
Crustna Row Wittul - - - -		
Pensions between 5,000 Rupees and 20,000 Rupees per annum -		
Pensions not exceeding 5,000 Rupees per annum - -		
Compensation to Tuckojee Row Holkar, on account of Pergunnah Kissory Patan - - - - -		
OUDE.		
Territorial and Political Pensions.		
Pension of Wajed Ally Shah, Ex-King of Oude - -		
Territorial and Political Pensions - - -		
Charitable Pensions - - - -		
Maaffee or Jagheer Pensions - - - -		
GENERAL PROVINCES.		
Gond Raja Sulliman Shah - - - -		
Janojee Rao Boslah Raja Bahadoor and the widows of the late Ruler - - - - -		
Trimbukjee Nana Acehur Rao - - - -		
Eshwant Rao - - - - -		
Parbut Rao Goojur - - - - -		
Pensions between 5,000 Rupees and 20,000 Rupees per annum -		
Pensions not exceeding 5,000 Rupees per annum - -		
Carried forward ... £		

APPENDIX No. 3,—*continued.*

Detail of Payments under "Allowances and Assignments under Treaties and Engagements,"—continued,

	£	£
Brought forward ... £		
EAST AND WEST BERAR.		
Pensions to Mahratta Salianadars - - -		
Mahratta Choute - - - - -		
Political Pensions including Charitable and Religious Grants -		
EASTERN SETTLEMENTS.		
Political Pensions - - - - -		
Local Pensions (Compensation to Landowners) - -		
BENGAL.		
Stipends and Allowances of the Nizamut.		
His Highness Newab Nazim's Personal Allowance - -		
Her Highness Munnee Begum - - - -		
Ditto Munno and Buhoo Begum - - -		
Ditto Ameeroon Nissa Begum - - -		
Rajmehal Family - - - -		
Syed Azimally Khan - - - - -		
Raisoon Nissa Begum (Widow of Humayoonjah) - -		
Syed Sufdar Ally - - - - -		
Syed Jaffer Ally - - - - -		
Syed Ahmed Reza Khan (Minor) - - -		
Newab Sumshe Jehan Begum, consort of Furreedoonjah -		
Allowances to various Chiefs, their Families and Dependents, between 5,000 Rupees, and 20,000 Rupees per annum -		
Allowances to various Chiefs, their Families and Dependents, not exceeding 5,000 Rupees per annum - - -		
Pensions and Charitable Allowances.		
Rajah Bhoop Sing (Grandson of Rajah Kielyan Sing) -		
Unnoo Chuttur charges paid in Cuttack - - -		
Rannee Puddoo Rakba of Lower Assam - - -		
Sayer Compensations.		
Compensations exceeding 5,000 Rupees per annum each -		
Ditto not exceeding 5,000 Rupees per annum each -		
Convention with the French Government;—Annual compensation to that Government in lieu of Salt formerly supplied to them		
Carried forward — £		

APPENDIX No. 8,—*continued.*

Detail of Payments under "Allowances and Assignments under Treaties and Engagements,"—continued.

	£	£
Brought forward — £		
NORTH-WESTERN PROVINCES.		
Territorial and Political Pensions.		
Ishreepersaud Narain Sing, Rajah of Benares - -		
Her Highness Baiza Bai in lieu of Pergunnahs Shergurh and Khosee of Muttra District - - - -		
Ali Bahadoor - - - - -		
Pensions between 5,000 Rupees and 20,000 Rupees per annum each - - - - - -		
Rajah Bulwant Sing - - - - -		
Pensions granted on the resumption of Maaffee Tenures -		
Political Pensions under 5,000 Rupees per annum - -		
Pensions and Charitable Allowances		
Charitable Pensions not exceeding 20,000 Rupees per annum -		
Pensions and Charitable Allowances under 5,000 Rupees per annum		
Sayer Compensation.		
Rajah Mohender Sing, and other Proprietors of 30 Villages of Pergunnah Bah Assra District - - -		
Newab Wuzeeroodowlah, Newab of Toke - - -		
Misscellaneous Sayer Compensations under 5,000 Rupees per annum		
PUNJAB.		
Territorial and Political Pensions.		
Maharajah Duleep Sing - - - £		
Portion paid in England - - - - "		
Raja Jaswant Sing - - - - -		
Bahadoor Jhung Khan - - - -		
Sirdar Dewa Sing - - - -		
Rajah Rullia Ram - - - - -		
Mungul Sing - - - -		
Stipends of Ranees of deceased Maharajahs, including allowances to Dependents and adherents - - -		
Pensions under 5,000 Rupees per annum granted on the Resumption of Maaffee Tenures - - - -		
Political Pensions - - - - -		
Pensions and Charitable Allowances.		
Pension of Mirza Illahee Bux - - - -		
Pension of Ranee Kisson Kour of the late Rajah Billub Ghur -		
Pension of Kour Khoshal Sing - - - -		
Pension of Ajoodiapersaud - - - -		
Charitable Allowances under 5,000 Rupees per annum - . -		
Sayer Compensations.		
Allowances to Rajahs, and others, in lieu of Customs, Transit Duties, &c., abolished - - - -		
Carried forward — £		

APPENDIX No. 3,—*continued.*

Detail of Payments under "Allowances and Assignments under Treaties and Engagements,"—continued.

	£	£
Brought forward — £		
MADRAS.		
Tanjore		
Allowances to the Relatives, Servants, &c., of his late Highness the Rajah of Tanjore, including Commutation of Pensions, &c. -		
Allowances to the Family of the late Rajah Ameer Sing -		
Masulipatam.		
Stipends to the Family of the late Newab of Masulipatam -		
Ceded Districts.		
Stipends and extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan - - -		
Compensations, Pensions, and Charitable Allowances.		
Compensation in lieu of resumed Lands, Offices and Privileges, including Salt Compensations - - -		
Pensions and Charitable Allowances - - -		
Pagoda and Mosque Allowances - - -		
Malikana or Share of the Revenues of Malabar enjoyed by the Native Princes of Malabar - - -		
CARNATIC.		
Territorial and Political Pensions.		
Pensions, &c., to the Families and Dependents of the late Newabs and to the Carnatic Family and Dependents, &c. -		
Stipend to Prince Azum Jah Bahadoor - - -		
Payment to the French Government at Pondicherry on account of the Arrack Farm in the French Pettah at Masulipatam -		
Kurnal.		
Stipends to the Families and Dependents of the Newab of Kurnal		
BOMBAY AND SIND.		
Pension to the Family and Dependents of the late Nawab of Surat,		
Their Highnesses the two Ranees of Sattara - -		
Pertab Rao Googur - - - - - -		
Various Pensions and Allowances of 5,000 Rupees and under 10,000 Rupees per annum - - -		
Pensions not exceeding 5,000 Rupees per annum - -		
Enamdors and Surrumjamdars - - - -		
Compensation in lieu of Hucks abolished, &c. - -		
Allowances, &c., to the Ex-Ameers of Sind and others -		
TOTAL — £		

APPENDIX NO. 4.

Detailed Statement of the Cash Balances in the Indian and Home Treasuries of Government of India on the 30th April 186

	Government of India.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Cash Balances.
	General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.						
Cash Balances in Presidency Banks and Indian Civil Treasuries, &c., on 30th April 186 -												
Value of Bullion in Presidency Mints on account of Government - - -												
Cash in transitu between Treasuries - -												
Balances in hands of Accountants and others of Civil Departments - -												
Military Department - -												
Public Works Department - -												
£												
Less;— Amount of Bills drawn and realized in England remaining to be discharged in India, -												
£												

Cash Balance in Home Treasury on 30th April 186 -

Viz:—

In Bank of England - - - £

In hands of Cashier and Sub-Accountants - „

Ditto of Bankers and others on short Loans on security of Government Stock, &c. - „

£

Less;—Amount of Bills drawn and realized in India on Home Treasury, remaining to be discharged - „ ....

Total Cash Balances on 30th April 186 , as shown in Account No. 1.

BALANCE SHEET

EXHIBITING

THE ASSETS AND LIABILITIES

OF THE

GOVERNMENT OF INDIA

ON

THE 30TH APRIL 186 ,

EXTRACTED IN CLASSES FROM THE IMPERIAL BOOKS.

APPENDIX

Balance Sheet exhibiting the Assets and Liabilities of the Government of India

ASSETS.	Amount. £	s.	d.
Cash remaining in the several Banks and Treasuries, including Monies on short Loan, as detailed in Appendix No. 4, page 44 ...			
Investments in Government Securities, viz :—			
Exchequer Bills			
3 per cent. Consols			
GOVERNMENT SHARES IN PRESIDENCY BANKS—For amounts paid in purchase of the following shares, viz. :—			
No. of Bank of Bengal			
No. ditto Madras			
No. ditto Bombay			
HER MAJESTY'S IMPERIAL GOVERNMENT—For balances due on account of—			
Expedition to China			
Advances to Colonial Governments ...			
Supplies to British Ships of War			
Miscellaneous Services...			
MISCELLANEOUS AND TEMPORARY ADVANCES :—			
Tuccavee Advances outstanding			
Miscellaneous Advances, to be repaid ...			
COMMISSIONERS FOR REDUCTION OF NATIONAL DEBT ...			
For amount of Security Fund of the E. I. Company with accumulated Interest thereon, invested			
Carried forward £ ...			

No. 5.

on the 30th April 186 , extracted in Classes from the Imperial Books.

LIABILITIES.	Amount. £	s.	d.
Funded and Unfunded Debt, including temporary Loans, as detailed in Appendix No. 3, page 23			
Proprietors of East India Stock (Capital Account) ..			
Capital Accounts of Indian Railway and other Guaranteed Companies			
For balances remaining to be expended on construction of Lines, &c., viz. :—			
East Indian Railway			
Great Indian Peninsula Railway			
Great Southern of India Railway			
Madras Railway			
Scinde Railway and Indus Flotilla ...			
Punjab and Delhi Railway			
Madras Irrigation and Canal Company ...			
Less Overdrawn by—			
Bombay, Baroda, and Central India Railway...			
Eastern Bengal Railway			
Calcutta and South-Eastern Railway ...			
FEE FUND OF INDIA OFFICE—			
For balance to credit of the Fund, invested per contra ...			
Dividends unclaimed on Capital Stock of E. I. Company ...			
POPLAR FUND ;—			
Balance remaining on account of unclaimed wages of Seamen			
Prize Money unclaimed, applicable to the Fund ...			
PRIZE MONEY ;—			
Amount remaining on the Books for distribution ...			
INCOME TAX (ENGLISH) ;—			
For amount remaining to be paid over to the Commissioners of Income Tax			
SERVICE, ANNUITY, AND CHARITABLE FUNDS OF INDIA—			
For Balances remaining to the credit of the several Funds Viz. ;—			
Civil Service Annuity Fund			
Civil Funds			
Uncovenanted Service Fund			
Medical Funds			
Military Funds			
Military OrphanSociety (Bengal)			
India Navy Fund			
Carried forward £ ...			

APPENDIX No. 5.—*Balance Sheet exhibiting the Assets*

ASSETS AND DEBTS,—*continued.*		Amount. £	s.	d.
Brought forward £ ...				
TRUSTEES OF FUND FOR BENEFIT OF WIDOWS OF OFFICERS OF INDIA OFFICE ESTABLISHMENT.				
For amount of Government Securities purchased on account thereof				
To BALANCE ;—				
For net amount of Liabilities on the Revenues of India ...				
	£ ...			

NOTE.—The value of buildings, land, stores and property is excluded; the amount realized by the sale of any por

and Liabilities of the Government of India,—continued

LIABILITIES,—*continued.*				Amount. £	s.	d.
Brought forward £ ...						
LOCAL INDIAN, TRUST AND OTHER FUNDS—						
For the following Balances						
viz. on :—Port Funds ...						
Municipal Funds						
Educational Funds						
One per cent Income Tax Fund ...						
FAMILY REMITTANCES AND ALLOTMENTS ;—						
For amount of Receipts from the Military and other Branches of the service in excess of payments in England ...						
WASTE LANDS—						
For amount realized by sale of waste lands remaining to be invested in cancelling Debt ...						
DEPOSITS—For the following Deposit Balances, viz. :— ...						
Revenue						
Judicial						
Administrator General's						
Savings Bank						
Miscellaneous Civil						
Military						
Marine						
Public Works						
REMITTANCES BETWEEN INDIAN LOCAL TREASURIES ;—						
For amount of Outstanding Bills, &c.						
ADVANCES AND BILL TRANSACTIONS BETWEEN PRESIDENCIES ;—						
For Balance outstanding for future adjustment ...						
	£ ...					

thereof is carried to Revenue of the current year.

APPENDIX No. 6.

General Abstract Statement of Payments on account of Indian Railway and other Guaranteed Companies, deducting Traffic and other Receipts, for the year ended 30th April 186 .

Name of Railway, &c.	Capital received in		Net Traffic Earnings and other Receipts.	Total Receipts	Amount drawn on Capital Account for Construction Charges in		Guaranteed Interest on Subscribed Capital.	Total Payments.	Expended	
	England.	India.			England.	India.			More than Capital, &c., received in the year.	Less than Capital, &c., received in the year.
GOVERNMENT OF INDIA—										
Calcutta and South-Eastern - - -										
Eastern Bengal - - - -										
East Indian Extension Line - - -										
Ditto Jubbulpore Line - - -										
PUNJAB—										
Punjab and Delhi Line - - -										
MADRAS—										
Madras Line - - - -										
Great Southern of India - - -										
BOMBAY AND SIND—										
Great Indian Peninsula - - -										
Bombay, Baroda, and Central India - -										
Scinde Railway and Indus Steam Flotilla -										

Total Net Payments on account of Railways, &c. .. £

Appendix No. 12. See Para. 434 of Report.

(FOR INDIA OFFICE.)

STATEMENT

OF THE

REVENUE AND EXPENDITURE

OF

THE SEVERAL PRESIDENCIES AND PROVINCES

OF

INDIA

For the Month of 186 .

Statement of the Revenue and Expenditure of the several Presidencies

	Receipts in India on account of 186 -6 .		Folio carried to Home Books.
	Amount.	Total.	
CASH BALANCES ON 1st _____ 186 .—Viz.—			
In Presidency Banks and Indian Civil Treasuries -			
Value of Bullion in Presidency Mints on Government account - - - - -			
Cash in transitu between Presidencies, &c. - -			
Balances in hands of Accountants and others of the several Branches of the Service - - -			
REVENUES AND RECEIPTS.			
(Ordinary Income.)			
Land Revenue - - - - -			
Tributes and Contributions from Native States - -			
Forest - - - - - - -			
Abkaree (Excise) - - - - -			
Income-Tax - - - - - - -			
Customs - - - - - - -			
Salt - - - - - - -			
Opium - - - - - - -			
Stamps - - - - - - -			
Mint - - - - - - -			
Post Office - - - - - - -			
Telegraph - - - - - -			
Carried forward - -		-	

and Provinces of India, for the month of _____ 186 .

Number of Expenditure Head.	(Ordinary Expenditure.)	Expenditure in India on account of 186 -6 . Amount.	Total.	Folio carried to in Home Books.
	CIVIL—			
1	Interest on Funded and Unfunded Debt - -			
2	Interest on Service Funds and other Accounts -			
3	Land Revenue - - - - -			
4	Forest - - - - -			
5	Abkaree (Excise) - - - -			
6	Income Tax - - - - -			
7	Customs - - - - -			
8	Salt.—Viz.—			
	Establishments, &c. - - - -			
	Purchase and Manufacture - - - -			
9	Opium—			
	Establishments, &c. - - - -			
	Cultivation, Purchase, and Manufacture - -			
10	Stamps—			
	Establishments, &c. - - - -			
	Machinery, and Stores - - - -			
11	Mint—			
	Establishments, &c. - - - -			
	Machinery and Stores - - -			
12	Post Office—			
	Establishments, &c. - - - -			
	Conveyance of Mails - - - -			
13	Telegraph—			
	Superintendence and Working Charges - -			
	Construction Charges - - - -			
	Stores and Materials - - -			
14	Allowances to District and Village Officers -			
15	Administration and Public Departments, viz. :—			
	Governor General and Members of Supreme Council -			
	Household of Governor General, Tour and other Charges			
	Governors, Lieut. Governors, and Council - -			
	Household of ditto, Tour, and other Charges -			
	Chief Commissioners and Establishments - -			
	Legislative Council - - - -			
	Financial Commissioners and Boards of Revenue -			
	Secretariat Departments - - -			
	Account and Audit Departments - - -			
	Board of Examiners, Paper Currency, and other Civil Departments - - - -			
	Carried forward - -			

Statement of the Revenue

(Ordinary Income)—*continued.*	Receipts in India on Account of 186 -6 .		Folio Carried to in Home Books.
	Amount.	Total.	
Brought forward -			
Law and Justice - - - - -			
Police - - - - - -			
Education - - - - - -			
Interest - - - - - -			
Miscellaneous (Civil) - - - - -			
Carried forward -			

and Expenditure, &c.—continued.

Number of Expenditure Head.	(Ordinary Expenditure),—*continued.*	Expenditure in India on account of 186 -6 . Amount.	Total.	Folio Carried to in Home Books.
	Brought forward			
16	Law and Justice—			
	High Court of Judicature - - -			
	Judicial Commissioners and Commissioners of Circuit -			
	Civil, Sessions and Criminal Courts - -			
	Law Officers, Courts of Small Causes, &c. - -			
	Inspector General of Prisons and Jail and Prison Establishments, &c. - - - -			
	Convict, ditto, ditto - -			
17	Police—			
	Presidency and Suburban Police - - -			
	District or Mofussil Police - - -			
18	Education, Science, and Art—			
	Establishments of Directors of Public Instruction, Universities, Colleges, Schools, &c. - -			
	Grants in aid - - - -			
	Scientific Institutions - - - -			
	Geological Surveys, &c. - - -			
19	Ecclesiastical— - - - -			
20	Medical Services— - - - -			
21	Stationery and Printing—			
	Establishments, &c. - - - -			
	Stationery and other Stores - - -			
22	Political Agencies and other Foreign Services— -			
23	Allowances and Assignments under Treaties and Engagements— - - - -			
24	Miscellaneous Civil Services, Viz.— - -			
	Civil Furlough and Absentee Allowances - -			
	Travelling and other Allowances, &c., to Members of Civil Service - - - -			
	Loss by Exchange - - - -			
	Cost of Remittance of Treasure, &c. - -			
	Miscellaneous - - - -			
25	Superannuations, Retired and Compassionate Allowances—			
	Superannuations and Pensions of Civil Departments -			
	Donations and Gratuities - -			
	Carried forward - -			

Statement of the Revenue

(Ordinary Income),—*continued.*	Receipts in India on Account of 186 -6 . Amount.	Total.	Folio carried to in Home Books.
Brought forward -			
ARMY (Miscellaneous) - - - - -			
MARINE (Miscellaneous) - - - -			
PUBLIC WORKS (Miscellaneous) - - -			
RAILWAY RECEIPTS—			
Net Traffic Receipts from Railway and other Guaranteed Companies, viz—			
Bombay, Baroda, and Central India Railway - -			
Calcutta and South-Eastern Railway - - -			
Eastern Bengal Railway - - - -			
East Indian Railway - - - -			
Great Indian Peninsula Railway - - -			
Great Southern of India Railway - - -			
Scinde Railway and Indus Flotilla - - -			
Punjab and Delhi Railway - - - -			
Gain by Exchange on Railway Traffic and other Receipts, viz—			
Bombay, Baroda, and Central India Railway - -			
Calcutta and South-Eastern Railway - - -			
Eastern Bengal Railway - - - -			
East Indian Railway - - - -			
Great Indian Peninsula Railway - - -			
Great Southern of Indian Railway - - -			
Scinde Railway and Indus Flotilla - - -			
Punjab and Delhi Railway - - - -			
Total Ordinary Income, *including opening Balance* - } Carried forward - £			

and Expenditure, &c.,—continued.

Number of Expenditure Head.	(Ordinary Expenditure,—*continued.*)	Expenditure in India on account of 186 -6 . Amount.	Total.	Folio carried to in Home Books.
	Brought forward -			
	ARMY ;—			
	(Effective Services.)			
	1. Army and Garrison Staff - - -			
	2. Administrative Staff - - -			
	3. Regimental Pay, Allowances, and Charges -			
	4. Commissariat Establishments, &c. - -			
	5. Stud and Remount Depôts - - -			
	6. Clothing Establishments, Supplies, and Services -			
	7. Barrack and Bazar Establishments, Supplies, and Services - - - - -			
	8. Administration of Martial Law - - -			
	9. Medical Establishments, Services, and Supplies -			
	10. Ordnance Establishments, Stores, and Camp Equipage			
	11. Ecclesiastical - - - -			
	12. Educational - - - -			
	13. Surveys, Topographical, and Trigonometrical -			
	14. Sea Transport Charges - - -			
	15. Miscellaneous - - - -			
	16. Volunteer Corps - - - -			
	(Non-Effective Services.)			
	17. Rewards for Military Service - - -			
	18. Retired Officers - - - -			
	19. Military Pensions - - - -			
	20. Pensions to Widows and Orphans of European Officers and Children - - - -			
	21. Civil Pensions and Gratuities - - -			
	MARINE, Viz.—			
	Establishments, Pay of Officers and Crews of Vessels, &c.			
	Furlough and Absentee Allowances - -			
	Marine Pensions and Retired Allowances - -			
	Steam and other Vessels for General Service of India			
	Indus Flotilla—proportion of Charges - -			
	Coals and Coa Depôts - - - -			
	Marine Stores, including Freight - - -			
	Miscellaneous - - - -			
	Subsidies for Local Steam Communications in India -			
	PUBLIC WORKS.—			
	Original Works—			
	Military - - - - -			
	Civil Buildings - - - -			
	Agricultural - - - -			
	Communications - - - -			
	Miscellaneous Public Improvements - -			
	Repairs—			
	Military - - - - -			
	Civil Buildings - - - -			
	Agricultural - - - -			
	Communications - - - -			
	Miscellaneous Public Improvements - -			
	Establishments - - - - -			
	Tools, Plant, Machinery, and Instruments - -			
	Stores for Public Works (to replenish Stock) - -			
	RAILWAY EXPENDITURE ;—			
	Supervision and Cost of Land - - -			
	Loss by Exchange on Railway Expenditure charged to Capital - - - - -			
	Guaranteed Interest on Capital of Railway, &c., Viz. -			
	Total Ordinary Expenditure,—Carried forward ...			

DEBT, DEPOSIT, &c., RECEIPTS.	Receipts in India on Account of 186 -6 . Amount.	Total.	Folio in Home Books.
Brought forward ... £			
MONEY RAISED BY CREATION OF DEBT :—			
SALE OF EXCHEQUER BILLS AND OTHER SECURITIES, Viz :—			
BILLS OF EXCHANGE :—			
Amount received for Bills of Exchange, drawn on Secretary of State - - - - -			
HER MAJESTY'S IMPERIAL GOVERNMENT (REPAYMENTS) :—			
Expenses on Account of Madras Troops at Labuan - -			
Emigration of Coolies - - - - -			
TEMPORARY ADVANCES :—			
Miscellaneous Advances refunded, as detailed on separate Statement			
PRIZE MONEY :—			
Lucknow Prize Money received - - - -			
Delhi ditto - - - -			
CAPITAL ACCOUNT OF INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES :—			
Instalments of Capital received on Account of—			
- - - -			
- - - -			
- - - -			
SERVICE, ANNUITY, AND CHARITABLE FUNDS, &c., OF INDIA :			
Receipts on Account of— Bengal, Madras, Bombay,			
Civil Service Annuity Fund -			
Civil Fund - -			
Medical Funds - -			
Military Orphan Society (Bengal)			
Military Funds -			
Indian Navy Fund - -			
Other Service Funds - -			
LOCAL INDIAN TRUST AND OTHER FUNDS ;—			
FAMILY REMITTANCES AND ALLOTMENTS :—			
Receipts on account of—			
Family Remittances by Military Officers and Soldiers serving in India - - - - -			
Remittances from ditto for Regimental Necessaries, &c. -			
Allotments of Pay by Officers, Engineers, &c., of Indian Marine - - -			
DEPOSITS :—			
Receipts on account of—			
Deposits of Military Regimental Savings Banks - -			
Estates of deceased European Officers and Soldiers -			
Ditto of Officers and Seamen of Indian Marine - -			
Ditto of Mercantile Seamen deceased in India - -			
Ditto paid under the authority of the Agent of the Administrator General of India - -			
REMITTANCES BETWEEN INDIAN LOCAL TREASURIES :—			
ADVANCES AND BILL TRANSACTIONS BETWEEN PRESIDENCIES, &c. -			
	£		

CALCUTTA,
186 . }

and Expenditure, &c.,—continued.

DEBT, DEPOSIT, &c., PAYMENTS.

	Expenditure in India on account of 186 -6 . Amount.	Total.	Folio in Home Books.
Brought forward — £			
Redemption of Funded and Unfunded Debt :—			
Purchase of Exchequer Bills and other Securities :—			
Securities purchased by Investment of Surplus Cash Balances			
Bills of Exchange on India :—			
For amount of Bills drawn by Secretary of State, discharged			
Her Majesty's Imperial Government :—			
Advances and Supplies by Indian Government - -			
Temporary Advances :—			
Miscellaneous Advances, detailed on list attached - -			
Prize Money :—			
Lucknow Prize Money paid - - - -			
Delhi ditto - - - - -			
Capital Account of Indian Railway and other Guaranteed Companies :—			
Payments for Stores, and Construction Charges of—			
Bombay, Baroda and Central Indian Railway - -			
Calcutta and South-Eastern ditto - - -			
Eastern Bengal Railway - - - -			
East Indian ditto - - - -			
Great Indian Peninsula ditto - - - -			
Madras Railway - - - - -			
Scinde Railway and Indus Flotilla - - -			
Punjab and Delhi Railway - - - -			
Madras Irrigation and Canal Company - - -			
Service, Annuity and Charitable Funds, &c., of India :—			
Expenditure on account of— (Bengal. / Madras. / Bombay.)			
Civil Service Annuity Fund -			
Civil Fund - -			
Military Funds - -			
Military Orphan Society (Bengal)			
Medical Funds - -			
Indian Navy Fund - -			
Local Indian Trust and other Funds :—			
Deposits Repaid :—(Revenue, Judicial, &c.)			
Remittances between Indian Local Treasuries			
Advances and Bill Transactions between Presidencies, &c.			
CASH BALANCES on 31st 186			
Viz :—			
In Presidency Banks and Indian Civil Treasuries - -			
Value of Bullion in Presidency Mints on Government Account			
Cash in Transitu between Presidencies, &c. - -			
Balances in hands of Accountants and others of the several Branches of the Service - - -			
... £			

(Signed)

Appendix No, 12,—*continued.*

RECEIPTS IN INDIA ON ACCOUNT OF PAYMENTS MADE, OR TO BE EFFECTED IN ENGLAND.

Detailed List of Recoveries in India of Miscellaneous Payments and Advances made in England, also of Sums received on account of Payments to be effected in England; for the month of 186 .

Date of Receipt.	Head of Service Credited in foregoing Account.	Particulars	Recoveries of advances, &c., made in England.	Receipts on account of Payments to be effected in England.

Appendix No. 12,—*continued*

PAYMENTS IN INDIA ON ACCOUNT OF SUMS RECEIVED, OR TO BE RECOVERED, IN ENGLAND.

Detailed list of Miscellaneous Payments and Advances in India in respect of sums received, or to be recovered, in England; for the month of 186 .

Date of Payment.	Head of Service charged in foregoing Account.	Particulars.	In respect of Sums received in England.	Advances to be recovered in England.

Appendix No. 13, See para: 434 of Report.

STATEMENT

OF THE

RECEIPTS & DISBURSEMENTS

IN ENGLAND

ON ACCOUNT OF THE

GOVERNMENT OF INDIA,

For the Month of 186 .

Dr.....STATEMENT of Receipts and Disbursements in England on accoun

	Home Treasury Receipts on account of 186 -6 .						Folio in Indian Books.
	Amount.			Total.			
CASH BALANCE ON 1ST 1864.							
Viz :—							
In Bank of England							
In hands of Cashier and Sub-Accountants							
In hands of Bankers, &c., on Short Loans							
Ordinary Income.							
Income Tax (Indian):—							
For Recoveries effected in England							
Telegraph :—							
Contribution from Imperial Government on account of Rangoon and Singapore Telegraph							
Ditto ditto ditto on account of Malta and Alexandria Telegraph...							
Interest :—							
For amount realized by Investments of Cash Balances							
Interest on Exchequer Bills and other Securities							
Miscellaneous Receipts (Civil) :—							
Subscriptions to Regular and Elder Widow's Funds							
Fees, Fines, &c.							
Maintenance of Lunatics (contributions)							
Passages and Outfits (ditto)							
Sale of Gold and Silver Coins sent home for Assay							
Carried forward	...		£				

of the Government of India, for the month of 186 .....Cr.

Ordinary Expenditure.	Home Treasury Expenditure on account of 186 -6 . Amount.	Total.	Folio in Indian Books.
Interest on Funded and Unfunded Debt :—			
Dividends to Proprietors of East Indian Stock			
East India Bonds, Interest			
India 4 per Cent Debentures			
India 5 per Cent Stock			
Dividends on Indian Transfer Loan			
Red Sea and India Telegraph Annuities (Moiety payable by India)			
Temporary Loans			
Stamps :—			
Water marked Paper for Indian Stamps			
Mint :—			
New Machinery and Stores			
Post Office :—			
Mail Service of India—Payment to Imperial Government			
Telegraph :—			
Malta and Alexandria Telegraph—Charge to India			
Persian Gulf Cable—Construction of			
Land Lines through Turkey—Ditto			
Ditto ditto through Persia—Ditto			
General Home Charges of Telegraphs of India			
Telegraph Materials and Stores			
Administration and Public Departments :—			
Salaries of Establishment of Secretary of State for India in Council			
Auditor and Assistants			
Store Department, Wages of Laborers, Dock Dues, &c.			
Library, Postage and Contingencies			
Law and Justice :—			
Law Charges of India Office			
Transportation Expenses of Convicts			
Education, Science and Art :—			
Magnetical Surveying Charges of India			
Expenses incurred by Officers acquiring Scientific knowledge			
Medical Services :—			
Maintenance of Lunatics from India			
Stationery and Printing :—			
Stationery purchased for Shipment to India			
Political Agencies and other Foreign Services :—			
Mission to the Court of Persia—Charge to India			
Her Majesty's Establishments in China ditto			
Cost of Presents for Political Chiefs, &c.			
Allowances and Assignments under Treaties and Engagements :—			
Payment to His Highness Maharajah Dulleep Sing			
Miscellaneous Civil Services :—			
Civil Furlough and Absentee Allowances			
Examination, Expenses and Allowances of Candidates of the Civil Service of India, Assistant Surgeons and Civil Engineers, &c.			
Passages and Outfits of Judges of High Court, Chaplains, & others			
Bank of England for management of Debt, &c.			
Agents at the Out Ports and Abroad			
Commissions of Enquiry			
Medals			
Institution of Star of India			
Freight and other charges on Remittance of Treasure			
Gratuities, Subscriptions to Charities, &c.			
Carried forward	...	£	

Dr..... STATEMENT of Receipts and Disbursements in England on account

Ordinary Income—Continued.	Home Treasury Receipts on account of 186 -6 . Amount	Total.	Folio in Indian Books
Brought forward ... £			
Army, Miscellaneous Receipts.—			
... ...			
.. ..			
Marine:—			
Proceeds of Vessels sold by auction or otherwise			
TOTAL ORDINARY INCOME, including opening Balance ... } Carried forward . £			

of the Government of India, for the month of 186 .....Cr.

Ordinary Expenditure—Continued.	Home Treasury Expenditure on account of 186 -6 . Amount.	Total.	Folio in Indian Books.
Brought forward ... £			
Superannuations, Retired and Compassionate Allowances :—			
Superannuations, &c. of Civil Departments			
Elder and Regular Widows' Fund Pensions			
Annuities of Madras Civil Funds of 1800, 1814 and 1818			
Pensions, &c. of Poplar Fund			
Annual Donation to Bengal Civil Fund			
Army :—			
EFFECTIVE. — Bengal. / Madras. / Bombay.			
Capitation grant for Troops serving in India ...			
Commissariat Stores			
Stud Supplies, including purchase of Horses ...			
Clothing for Troops			
Medical Stores			
Ordnance Stores			
Education of Officers and Cadets			
Surveying and other Stores			
Passages of Officers and Troops, outward & homeward			
Miscellaneous Charges including Furlough & Absentee Allowances			
NON-EFFECTIVE.			
Capitation grant for Troops serving in India ...			
Pensions and Retired Pay			
Lord Clives Military Pensions			
Marine :—			
Pay of Officers of Indian Marine and Pilot Service			
Passages and Outfits of Volunteers of Bengal Pilot Service, &c.			
Furlough and Absentee Allowances			
Steam and other Vessels for General Service of India			
Coals and other European Stores, including Freight			
Maritime Compensation to Officers and Petty Officers of the late East India Company's Service			
Marine Pensions and Retired Allowances, including commutation of Pensions to Officers of late East India Navy			
Public Works .—			
Building New India Office			
Charges connected with construction of Napier Mole Bridge at Kurrachee ...			
Stores for Public Works of India			
Railway Expenditure :—			
Guaranteed Interest on Capital of Railways, &c. :—			
Bombay, Baroda and Central Indian Railway			
Calcutta and South-Eastern ditto			
Eastern Bengal ditto			
East Indian ditto			
Great Indian Peninsula ditto			
Great Southern of India ditto			
Madras ditto			
Scinde Railway and Indus Flotilla			
Punjab and Delhi Railway			
Madras Irrigation and Canal Company			
TOTAL ORDINARY EXPENDITURE, Carried forward ... £			

Dr.....STATEMENT of Receipts and Disbursements in England on account

Debt,—Deposit, &c., Receipts.	Home Treasury Receipts on account of 186 -6		Folio in Indian Books
	Amount.	Total.	
Brought forward ... £			
Money raised by Creation of Debt:—			
India per Cent Stock, Subscriptions to			
East India Bonds, ditto			
Temporary Loans			
Sale of Exchequer Bills and other Securities:—			
Amount realized by Sale of Exchequer Bills... (£)			
Bills of Exchange and Letters of Credit:—			
Amount received for Bills of Exchange and Letters of Credit on India, as per Detailed Statement annexed...			
Amount remitted from India by Bills of Exchange on London			
Her Majesty's Imperial Government (Repayments):—			
Expenses on Account of Madras Troops at Labuan			
Ditto of Troops serving in China			
Third Expedition to China			
Admiralty—for Naval supplies			
Out Pensions of Greenwich Hospital			
Emigration of Coolies			
Temporary Advances:—			
Miscellaneous Advances refunded, as detailed on separate Statement			
Income Tax (English):—			
Amount received on Account of Commissioners of Income Tax			
Prize Money:—			
Lucknow Prize Money received			
Delhi ditto			
Capital Account of Indian Railway and other Guaranteed Companies:—			
Instalments of Capital received on Account of—			
Bombay, Baroda and Central Indian Railway			
Calcutta and South Eastern Railway			
Eastern Bengal Railway			
East Indian Railway...			
Great Indian Peninsula Railway...			
Great Southern of India Railway			
Madras Railway			
Scinde Railway and Indus Flotilla			
Punjab and Delhi Railway			
Madras Irrigation and Canal Company			
Service, Annuity and Charitable Funds of India:—			
Receipts on Account of— (Bengal. / Madras. / Bombay.)			
Civil Service Annuity Fund			
Civil Fund			
Military Funds			
Military Orphan Society (Bengal)			
Medical Funds			
Indian Navy Fund			
... £			

INDIA OFFICE;
186 .

of the Government of India, for the month of 186 .....Cr.

Debt,—Deposit, &c., Payments.	Home Treasury Expenditure on account of 186 -6 . Amount.	Total.	Folio in Indian Books.
Brought forward ... £			
Redemption of Funded and Unfunded Debt:—			
East India Bonds, paid off			
East India 4 per Cent Debentures, paid off			
Temporary Loans			
Purchase of Exchequer Bills and other Securities:—			
Exchequer Bills purchased ... (£ .)			
Her Majesty's Imperial Government:—			
Amount paid on account of English Postage collected in India			
Temporary Advances:—			
Bullion and Copper purchased for Shipment to India			
Miscellaneous Advances, detailed on list attached			
Income Tax (English):—			
Amount paid over to Commissioners of Income Tax			
Prize Money:—			
Lucknow Prize Money paid			
Delhi ditto			
Capital Account of Indian Railway and other Guaranteed Companies:—			
Payments on account of Stores, and Construction Charges of—			
Bombay, Baroda and Central Indian Railway			
Calcutta and South Eastern . ditto			
Eastern Bengal Railway			
East Indian ditto			
Great Indian Peninsula ditto			
Madras Railway			
Scinde Railway and Indus Flotilla			
Punjab and Delhi Railway			
Madras Irrigation and Canal Company			
Service, Annuity and Charitable Funds, &c. of India:—			
Payments on account of— (Bengal. / Madras. / Bombay.)			
Civil Service Annuity Fund			
Civil Fund			
Military Funds			
Military Orphan Society (Bengal)			
Medical Funds			
Indian Navy Fund			
Family Remittances and Allotments:—			
Payments on account of—			
Family Remittances by Military Officers and Soldiers serving in India ...			
Remittances from ditto for Regimental Necessaries, &c.			
Allotments of Pay by Officers, Engineers, &c., of Indian Marine			
Deposits:—			
Payments on account of—			
Deposits of Military Regimental Savings' Banks			
Estates of deceased European Officers and Soldiers			
Ditto of Officers and Seamen of Indian Marine			
Ditto of Mercantile Seamen deceased in India			
Ditto paid under the authority of the Agent of the Administrator General of India			
CASH BALANCE IN HOME TREASURY, on 31st 1864.			
Viz:—			
In Bank of England			
In hands of Cashier and Sub-Accountants			
In hands of Bankers and others on short Loans			
... £			

Accountant General.

DETAILED LIST of Bills of Exchange drawn by the Secretary of State for India, upon the several Presidencies, in the month of _____ 186 .

Number of Bill.	Date of Bill.	Amount of Bill drawn for in Rupees.	Rate of Exchange.	Cash Received by Home Treasury for Bills on.								
				Government of India, Calcutta.			Madras.			Bombay,		
				£	s.	d	£	s	d.	£	s,	d.

Total Cash realized by Bills on India, in the month of _____ 186 . ... } £ _____

RECEIPTS ON ACCOUNT OF PAYMENTS MADE, OR TO BE EFFECTED, IN INDIA.

DETAILED LIST of Recoveries through the Home Treasury Account of Miscellaneous Payments and Advances made in India, also of sums received on account of Payments to be effected in India; for the month of _____ 186 .

Date of Receipt.	Head of Service Credited in foregoing Account.	Particulars	Recoveries of advances, &c., made in India	Receipts on account of Payments to be effected in India

PAYMENTS ON ACCOUNT OF SUMS RECEIVED, OR TO BE RECOVERED, IN INDIA.

DETAILED LIST of Miscellaneous Payments and Advances from the Home Treasury of the Government of India, in respect of sums received, or to be recovered, in India; for the month of _____ 186 ,

Date of Payment.	Head of Service charged in foregoing Account.	Particulars.	In respect of sums received in India.	Advances to be recovered in India.

Printed and Published for the Government of India, by O. T. CUTLER, *at the Military Orphan Press.*

THE GAZETTE OF INDIA
EXTRAORDINARY

OCTOBER 25, 1864.

REPORT

OF THE

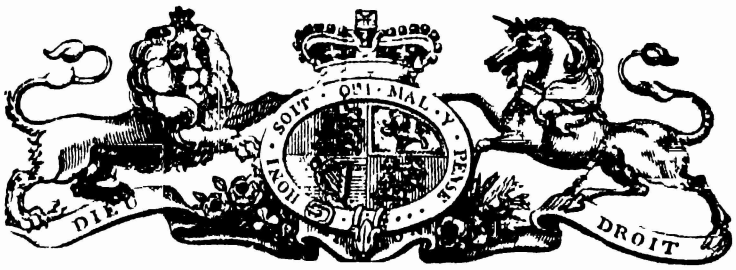
COMMISSIONERS OF ENQUIRY INTO INDIAN ACCOUNTS

Upon the constitution and mode of conducting the business of the FINANCIAL DEPARTMENT *and of the Offices of Audit and Account attached to that Department.*

SEPTEMBER 7, 1864.

Printed and Published for the Government of India, by O. T. CUTTER, *at the Military Orphan Press.*

No. 44.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, NOVEMBER 5, 1864.

HOME DEPARTMENT.

No. 5074 A.

Fort William, the 1st November 1864.

Notifications.—The following Statement of the number of Furloughs available in the Season 1864-65, for the Members of the Bengal Civil Service, is published for general information :—

Number of Servants absent on Furlough on this date	28
Deduct lapses by expiry	2
	26
Furloughs available	25
	51

*1.	James Duff Ward	for 3 years.
2.	Henry Davis Willock	„ 3 „
3.	James Casamajor Robertson	„ 3 „
4.	William Ralph Benson	„ 3 „
5	Francis Macan Lind	„ 3 „
6.	Charles Currie	„ 2 „
7.	William Blunt	„ 1-2-23
8	Wilton Oldham	„ 1 year.
9.	Robert George Currie	„ 1 „
10	George Lukis Lang	„ 1 „

There are at present ten* applicants, to each of whom Furlough has been allotted.

	Names of Furlough-holders.	*Date of Expiry.*
†1.	William Waterfield	14th November 1864.
2.	William Brittain Jones	14th December „
3.	*Lord* Henry Ulick Browne	8th February 1865.
4.	Joseph Sladen	14th „ „
5.	Loftus Richard Tottenham	24th „ „
6.	John Mangles Lowis... ...	25th „ „
7.	Francis Spencer Wigram ..	25th „ „
8.	George Boles Pasley	11th March „
9.	*Lord* William Montagu Hay ...	27th „ „
10.	Christopher Beckett Denison ...	4th April „
11.	Henry Abbott Robert Alexander ...	10th „ „
12.	George Gordon Morris	10th „ „
13.	Alexander Thomas Maclean ..	24th „ „
14.	William James Herschel	5th July „
15.	William Young	24th „ „

Fifteen Furloughs remain unassigned, and fifteen more will lapse between this date and the 31st October next, as noted in the margin.†

No. 5075.

His Excellency the Viceroy and Governor General, under the authority vested in him by the Acts XXIV and XXV Vic., Cap. 67, Section 10, is pleased to nominate His Highness Maharajah Dheerâj Mahtub Chund Bahadoor, Maharajah of Burdwan, to be an Additional Member of the Council of the Governor General for making Laws and Regulations only.

No. 5075 A.

The undermentioned Covenanted Civil Servants having produced the necessary medical certificates, have been granted by the Right Honorable the Secretary of State for India extensions of leave for the periods specified, viz :—

Mr. J. D. Gordon	...	3 months.
„ W. Macpherson	...	3 „
„ R. H. Wallace Dunlop, C. B.	..	6 „
„ H. W. Alexander	...	6 „
„ W. H. D'Oyley	...	4 „

No. 5082.

The 2nd November 1864.

Eighteen months' leave of absence to England on medical certificate, under the rules applicable to Military Officers in Civil employ, with 25 days' preparatory leave, is granted to the Revd. Thomas Moore, Chaplain of Lucknow Cantonment.

No. 5142.

The 3rd November 1864.

Mr. D. Cargill, Officiating Assistant Superintendent of Police in Oudh, is appointed to be an Assistant Superintendent of Police, vice Lieutenant Remington, resigned.

No. 5144.

Mr. N. A. Garstin, Assistant Superintendent of Police in Oudh, passed the examination prescribed for Police Officers at the examination held at Lucknow on the 1st of October.

No. 5146.

Mr. J. M. Berrill, Assistant District Superintendent of Police, Sumbulpore, Central Provinces, has obtained 2 months' privilege leave of absence from the 15th ultimo, or from such date as he may avail himself of it.

No. 5148.

The 4th November 1864.

The undermentioned gentlemen, appointed by the Secretary of State for India Members of Her Majesty's Civil Service on the Bengal Establishment, reported their arrival at the Presidency on the 17th ultimo :—

Messrs. George Smeaton, John Revans Hallett, and Thomas Edward Ellison.

A. HOWELL,

Offg. Under Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

REVENUE.

No. 195.

Fort William, the 2nd November 1864.

Lieutenant J. G. McRae, appointed in G. O. No. 155, dated 13th July, to be a Probationary Assistant Superintendent in the Mysore Revenue Survey, is permitted to resign his appointment at his own request.

Lieutenant McRae's services are replaced at the disposal of the Military Department.

No. 200.

Captain W. B. Thomson, Deputy Commissioner and Settlement Officer of Seonee, to act only as Settlement Officer of Seonee, making over charge of the Deputy Commissioner's Office to Mr. H. J. McGeorge as a temporary arrangement.

Mr. H. J. McGeorge, Assistant Commissioner of Seonee, to officiate as Deputy Commissioner of Seonee as a temporary arrangement.

GENERAL.

No. 1134.

The services of Third Grade Sub-Assistant Surgeon Bully Chunder Sen, attached to the Raepore Dispensary, in the Central Provinces, are placed at the disposal of the Government of the North-Western Provinces.

Third Grade Sub-Assistant Surgeon Nundo Lall Ghose is appointed to the Dispensary at Raepore.

No. 1139.

Native Doctor Goluck Chunder Sen, attached to the Jail Hospital at Sylhet, is transferred to the Political Agency at Munnipore.

No. 1145.

Pundit Rae Kishen Narain, Extra Assistant Commissioner of Jubbulpore, in the Central Provinces, has obtained one month's privilege leave of absence, with effect from the 5th September.

GENERAL.

No. 1150.

The 4th November 1864.

Mr. R. N. Cust, C. S., reported his return to India on the 28th ultimo.

No. 1151.

Lieutenant Colonel George Verner, Commissioner of Arracan, in British Burmah, reported his return to India on the 28th ultimo.

H. M. DURAND, *Colonel,*

Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 2809.

Fort William, the 1st November 1864.

Notification.—The following Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay, in September 1864, is published for general information :—

	Calcutta.			Madras.			Bombay.		
	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.
	Govt.	Merchts.		Govt.	Merchts.		Govt.	Merchts.	
In September 1864	10,962	22,11,285	4,45,192	.....	5,15,469	2,73,823	.....	68,40,591	24,99,290

No. 2822.

Mr. L. C. Probyn, Deputy Auditor and Accountant General, Punjab, is allowed leave of absence for six months, under Section XIV of the Civil Absentee Rules.

Mr. W. Clark, Officiating Civil Pay Master, Punjab, to act for Mr Probyn.

Mr. H. D. Lawrence, Chief Assistant, Civil Pay Master's Office, Punjab, to act for Mr. Clark.

No. 3003.

The 2nd November 1864.

Erratum.—In Notification of this Department, No. 2438, dated the 15th September 1864, read "*forenoon of the 10th September* 1864" as the date on which Captain W. S. Trevor took charge of the Calcutta Mint, instead of "*forenoon of the 12th September* 1864."

No. 3029.

The 3rd November 1864.

Notification.—Mr. R. W. Lodwick resumed charge of the Office of Civil Pay Master, Madras, from Mr. W. Donald, on the 13th October 1864.

E. H. Lushington,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 1st November 1864.

No. 823 *of* 1864.—The following promotions in the Civil Establishment of the Great Trigonometrical Survey will take effect from the 1st October 1864 :—

Mr. Charles Joseph Neuville, from the grade of senior Sub-Assistant to the junior grade of Civil 2nd Assistant.

Mr. William Todd, from the grade of senior Sub-Assistant to the junior grade of Civil 2nd Assistant.

Mr. James Low, from the 1st Class to the grade of senior Sub-Assistant.

No. 824 *of* 1864.—Lieutenant W. L. Samuells, of the late 11th Regiment Native Infantry, is permitted to proceed to sea on medical certificate, and to be absent on that account for three months, from the 9th September 1864, under the new Regulations.

No. 825 *of* 1864.—Havildar Nehal Sing, of the 23rd (Punjab) Regiment Native Infantry, Pioneers, is promoted to the rank of Jemadar, with effect from the 11th January 1863, *vice* Shameer Sing, discharged with gratuity.

No. 826 *of* 1864.—Captain Abraham Charles Bunbury, of the late 31th Regiment Native Infantry, is allowed leave of absence, from the 1st October 1864 to the 31st March 1865, to visit Ootacamund on medical certificate, under the new Regulations.

No. 827 *of* 1864.—The undermentioned Non-Commissioned Officer of Her Majesty's Service is permitted to reside and draw his pay in India as an out-Pensioner of Chelsea Hospital, according to the 23rd Clause of the Royal Warrant of the 1st July 1848, pending a reference to the Home Authorities as to the amount of his pension :—

Sergeant William Hardy, Unattached List, Supernumerary, 16th Brigade Royal Artillery.

No. 828 *of* 1864.—Mr. J. H. Hussey, 3rd Class Sub-Assistant, attached to No. 7 Topographical Party, Rajpootana Survey, is allowed leave of absence for six months on medical certificate, with effect from the 6th September 1864, under the Uncovenanted Service Revised Absentee Rules.

No. 829 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Lieutenant Woodburn Francis Bartleman, late 39th Regiment Native Infantry, and Adjutant 43rd Regiment Assam Light Infantry.	For 15 months, under the new Regulations.

No. 830 *of* 1864.—The undermentioned Officers have reported their departure on the dates specified opposite to their respective names :—

Captain R. F. Webster, of the late 3rd European Regiment, on leave to Sea and Australia for two years, Government General Order No. 147 of the 20th February 1863 ...	"Simla," 11th March 1863.
Lieutenant F. H. Thomas, of the General List, Infantry, Quarter Master, 16th Regiment Native Infantry, on leave for fifteen months, Government General Order No. 720 of the 6th September 1864.	"Candia," 9th September 1864.
Assistant Surgeon B. Kendall, of the Medical Department, Civil, Ranchee, on leave for twenty months, Government General Order No. 731 of the 8th September 1864.	
Surgeon Major J. H. Littler, M. D., of the Medical Department, on leave for fifteen months, Government General Order No. 661 of the 11th August 1864.	"Mooltan," 23rd September 1864.
Lieutenant J. M. Stewart, of the late 35th Regiment Native Infantry, on leave for twenty months, Government General Order No. 778 of the 22nd September 1864.	

No. 831 *of* 1864.—The undermentioned Officer has reported his return from England :—

	Date of arrival at Fort William.
Lieutenant H. L. Young, of the General List, Infantry.	25th Oct. 1864.

No. 832 *of* 1864.—With reference to the Notification No. 3103 A of the 3rd instant, issued by the Government of the North-Western Provinces, the services of Lieutenant A. B. Chalmers, of the General List, Infantry, Assistant Commissioner of Jaloun, are, at his own request, placed at the disposal of His Excellency the Commander-in-Chief.

No. 833 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Lieutenant Frederick Wheeler, of the Bengal Staff Corps.	For two years.

No. 834 *of* 1864.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 267 of the 23rd August 1864, are published for general information :—

1. The undermentioned Officers have been permitted to return to their duty, viz. :—

Major J. S. Dunbar.
" W. Davis.
" A. L. Busk.
Captain W. R. Tucker.
" C. T. O. Mayne.
Lieutenant C. S. de F. Roche, with Detachment.
" J. W. Ridgeway, per "Cashmere."
" G. B. Stainforth.
Assistant Surgeon T. C. Townsend.

2. The undermentioned Officers have been granted extensions of leave for the periods specified, viz. :—

Colonel J. M. B. F. Tytler, C. B.,	4	months.
Major J. A. Steel ..	6	"
" C. St. G. Brownlow ...	6	"
" J. W. Carter ...	6	"
Captain W. Irwin ...	4	"
" A. Cory ...	3	"
" W. Paske ...	4	"
" H. J. Allan ...	4	"
" T. G. Kennedy ...	2	"
" A. W. Owen ..	2	"
Lieutenant G. W. Holdsworth	6	"
" J. H. Tyler ...	4	"
" F. P. Spragge ...	6	"

3. The undermentioned Officers have been permitted to retire from the service from the dates specified, viz. :—

Major M. R. Nightingale, from the 24th December 1863.

Captain Hon'ble F. B. Best, from the 10th August 1863.

No. 835 *of* 1864.—The undermentioned Officers are permitted to proceed to Europe on leave of absence on sick certificate :—

Lieutenant Henry William Pitcher, of the Bengal Staff Corps, Wing Officer, 1st Punjab Infantry.	For 20 months.
Lieutenant Charles Walter Campbell, of the General List, Cavalry, Aide-de-Camp to His Excellency the Commander-in-Chief at Fort St. George.	For 20 months, under the new Regulations, embarking at Madras.

No. 836 *of* 1864.—The services of Staff Assistant Surgeon Walter John, in Medical charge of the 5th Punjab Infantry, are placed at the disposal of the Commander-in-Chief for appointment under His Excellency's orders.

No. 837 *of* 1864.—The undermentioned Out-Pensioners having been permitted to reside and draw their stipends at this Presidency, payment of pensions are to be made and charged accordingly :—

	Rate of Pension per diem.
Private Isaac Bridges, an Out-Pensioner of the Royal Hospital at Chelsea, from H. M.'s 55th Regiment of Foot.	1*s.* (one shilling) paid up to the 31st day of June 1864.

Sergeant T. Anthony Hall, an Out-Pensioner of the Royal Hospital at Chelsea, from H. M.'s 87th Regiment of Foot.	10*d.* (ten pence) paid up to the 30th day of Sept. 1864.

No. 838 *of* 1864.—With reference to the Notification issued from the Foreign Department, No. 558 of the 6th instant, the services of Assistant Surgeon C. Williams, Agent to the Chief Commissioner, British Burmah, are placed at the disposal of His Excellency the Commander-in-Chief.

No. 839 *of* 1864.—The services of Captain W. Macdonald, of the late 25th Regiment Native Infantry, are placed temporarily at the disposal of the Government of Bengal.

No. 840 *of* 1864.—Mr. George Augustus Harris is promoted from the 3rd to the grade of 2nd Class Sub-Assistant in the Great Trigonometrical Survey of India, with effect from the 23rd July last.

No. 841 *of* 1864.—The undermentioned Out-Pensioners of the Royal Hospital at Chelsea having been permitted to reside and draw their stipends in India, payment of pensions is to be made and charged accordingly :—

	Rate of Pension per diem.
Sergeant Joseph Pearson, late of the 16th Brigade Royal Artillery.	2*s.* (two shillings) from the date on which he ceases to receive Regimental Pay.
Bombardier Francis Thompson, late of the 24th Brigade Royal Artillery.	1*s.* (one shilling) each from the date on which they respectively cease to receive Regimental Pay.
Private William Neal, late of the 25th Brigade Royal Artillery.	
Private Alexander Murray, late of the 22nd Brigade Royal Artillery.	10*d.* (ten pence) from the date on which he ceases to receive Regimental Pay.

No. 842 *of* 1864.—Subadar Veeragoo, of the Corps of Madras Sappers and Miners, is admitted to the 2nd Class of the Order of British India, with the title of "Bahadoor."	From the 3rd July 1864, in succession to pensioned Subadar Hajee Mahomed "Bahadoor," deceased.
Subadar Shaik Ibrahim "Bahadoor," of the 19th Regiment Madras Native Infantry, is promoted from the 2nd to the 1st Class of the Order of British India with the title of "Sirdar Bahadoor."	From the 8th July 1864, in succession to pensioned Subadar Major Rajah Cawn "Sirdar Bahadoor," deceased.
Subadar Major Jugganay Cooloo, of the 9th Regiment Madras Native Infantry, is admitted to the 2nd Class of the Order of British India with the title of "Bahadoor."	

No. 843 *of* 1864.—The undermentioned Officers have reported their return from England :—

	Date of arrival at Fort William.
Major W. Davis, of the Bengal Staff Corps, Deputy Inspector General of Police, Agra and Allahabad Districts.	18th Oct. 1864.
Lieutenant C. A. Munro, of the Bengal Staff Corps, Superintendent of Police, British Burmah.	
Lieutenant J. Browne, of the Royal Engineers, Assistant Engineer, Kohat Division.	
Assistant Surgeon L. F. Dickson, M. D., of the Medical Department.	

No. 844 *of* 1864.—Mr. J. B. Landeman, 3rd Class Sub-Assistant, attached to No. 6 Topographical Party, Cossyah Hill Survey, is allowed leave of absence on medical certificate for six weeks, with effect from the 19th October 1864, under the Uncovenanted Service Revised Absentee Rules.

No. 845 *of* 1864.—The following Notification issued in the Home Department is re-published in General Orders :—

No. 3101.

The 5th October 1864.

Notification.—The Governor General in Council having had under consideration the rule for the examination of Military Officers seeking admission to the Staff Corps in the Civil and Political Departments, which were published in the Notification of Government, No. 242, dated 25th May last, has determined, subject to the sanction of Her Majesty's Secretary of State, on the substitution of the following Rules :—

In continuation of the general Regulations for the admission of Officers to the Staff Corps, notified by the Military Department in G. O. No. 531 of 1864, dated the 27th June, the following Rules, relating to the future employment of Military Officers in the Civil and Political Departments of the Government, are published for general information :—

I.—A candidate for appointment to the Civil or Political Department, with the view of qualifying for the Staff Corps, must furnish the certificates mentioned in paragraph 5 of G. O. No. 531, of which the forms were given in Appendix A. of the same General Order, and are now republished at the end of the present Notification.

II.—He must have been previously attached, for a period of not less than one year, to a Native Regiment;* but such period may form part of the

* Any Officer who has been employed for a year in one of the Departments named on the margin, will be exempted from the condition prescribed by Rule II of one year's service with a Native Regiment. Provided, however, that he shall produce, from the Officer under whom he may have served in any such Department, a certificate (to be countersigned by the head of the Department) to the same effect as that required from a superior Officer in case of service with a Native Regiment.

Survey.
Public Works.
Commissariat.
Stud.
Police.

three years' duty with a Regiment required by the general Regulations for admission to the Staff Corps. He will be required to produce a certificate from his superior Officer, testifying to his efficiency and good conduct, and especially to his conciliatory demeanour towards the Native soldiery, and other people of the country with whom he has been brought in contract.

III.—The period of one year,—reckoned, as explained in the following rule, from the date of the first half-yearly examination held subsequent to appointment,—is fixed as the limit within which an Officer, admitted on probation to employment in the Civil or Political Department, will be required to qualify himself to undergo the examinations hereinafter mentioned, in passing which he will have a claim to have his services retained, and he will then, under the orders of the Military Department, be appointed to the Staff Corps.

IV.—Examinations will be held half-yearly in October and April of each year. A candidate may appear at the first examination held after the expiry of the first six months of his probation, and if he fail to pass, must again appear at the next examination; six months later. A candidate failing to pass at the first examination held after the expiration of his year of probation, will be removed from employment in the Civil or Political Department, and consequently will not be appointed to the Staff Corps.

V.—Subject to such general directions as shall from time to time be given by the Government of India, the examinations will be conducted by a Committee acting under the orders of the Lieutenant Governor, or Chief Commissioner, or Political Agent, or Resident, as the case may be.

VI.—The examination will embrace, in the case of Officers employed in general civil duties, the subjects of Indian History, Political Economy, and Jurisprudence. The works on the two last-named subjects, in which candidates will be examined, are Mill's Political Economy, Austin's Principles of Jurisprudence, Volume I., and Maine's Ancient Law. Notice of any change in the books for examination will be given at least one year before it takes effect.

VII.—Every Officer in civil employment will, in addition to the above examination, and notwithstanding his appointment to the Staff Corps, be required to undergo the local and departmental examinations prescribed for Covenanted Civil Servants in the Province in which he is serving.

VIII.—The examination in the case of Officers employed in the Political Department will embrace the subjects above-mentioned, and the candidate will, in addition, be examined in Wheaton's work on the principles of International Law. He will also be examined in the collection of Indian Treaties and Engagements now being published under the direction of the Foreign Office.

IX.—No Officer will be admitted on probation to Civil or Political employment who has not passed the examination in Hindustani, required by the General Regulations for the admission of Officers to the Staff Corps.

X.—Cantonment Magistrates will be classed with Officers in civil employment. Separate rules will be promulgated hearafter as regards Police Officers; but Police Officers, if transferred to civil employment, will be required to pass the examination prescribed for Officers in civil employment.

XI.—As a general rule, Military Officers will be appointed to the Political Department from among those who are already in civil employment, and every Officer so transferred will be required to pass, within one year from the date of his transfer, the additional examination in International Law and Indian Treaties prescribed for the Political Department, failing which he will forfeit his appointment.

XII.—These rules are intended to be prospective in their effect. They will not apply to any Officers now holding permanent appointments in Civil Political employment. Such Officers will be entitled to join the Staff Corps in virtue of their appointments. Officers, however, who do not hold permament appointments will be subject to these rules. But the case of any Officer who has been formerly in Civil or Political employment and who having quitted such employment may hereafter be re-appointed to it, will be specially dealt with as the circumstances of the case may require.

Appendix A.

Certificate of Commanding Officer.

Certified that Lieutenant of the Regiment , a candidate for the Staff Corps, completed three years' duty with a Regiment on the , two years of which (or the whole period of which, as the case may be), were spent in India.

Lieutenant has passed the examination in the Native languages which qualifies for staff employment; and has attained such a knowledge of his drill and duty, as an Officer of Infantry (or Cavalry), in all its branches, as to qualify him for the Command of a Company (or Troop) in all situations. He also possesses a fair knowledge of the Articles of War and of the Queen's Regulations, as well as of the Military Regulations of the (Bengal, Madras, or Bombay) Presidency, besides having gained some general acquaintance with the organization and nature of the duties of all branches of the Army serving in (Bengal, Madras, or Bombay).

I further certify that during the period Lieutenant has served with this Regiment, he has been attentive to his duty, and that his conduct has been in all respects unexceptional.

Station and date. *Comdg.* *Regiment.*

Surgeon's Certificate.

I certify that, to the best of my belief, Lieutenant is in good bodily health, and apparently well capable of undergoing the vicissitudes of service in India.

Station and date. *Surgeon* *Regiment.*

By order of the Governor General in Council,

E. C. BAYLEY,
Secy. to the Govt. of India.

No. 846 *of* 1864.—With reference to the Notifications issued from the Foreign Department, Nos. 213 and 582 of the 7th instant, the services of Lieutenant H. W. Shoubridge, of the General List, Infantry, who was appointed to the Bhopal Levy, and of Assistant Surgeon J. C. Dickinson, in Medical charge of the Ulwar Agency, are placed at the disposal of His Excellency the Commander-in-Chief.

No. 847 *of* 1864.—Lieutenant Thomas Tupper Carter, of the Royal Engineers, 2nd Assistant, Great Trigonometrical Survey of India, is promoted to 1st Assistant (Junior grade), on a staff salary of Rs. 450 (four hundred and fifty Rupees) per mensem, with effect from the 21st April 1864.

No. 848 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Major Reginald Ouseley, of the Bengal Staff Corps ...	For 20 months.

No. 849 *of* 1864.—The undermentioned Officer having completed twenty years' service, six years of which were on permanent staff employ, to be Major, from the date specified opposite to his name, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Bengal Staff Corps.

Captain T. Pierce ... 8th October 1864.

No. 850 *of* 1864.—The undermentioned Officers are permitted to proceed to Europe on furlough on private affairs :—

Major General Claud Douglas, of Infantry.	For 2 years, under the new Regulations.
Captain Robert Stothert, of the late 4th Regiment Native Infantry.	For 3 years, under the old Regulations.

No. 851 *of* 1864.—Captain C. Hunter, Royal Artillery, who was appointed a 3rd Class Commissary of Ordnance on probation by Government General Order No. 115 of the 9th February 1864, having passed a satisfactory examination, is permanently attached to the Ordnance Department.

No. 852 *of* 1864.—The undermentioned Students of the Agra Medical College having passed the prescribed examination, are admitted into the service as Native Doctors, with effect from the 1st October 1864, and placed at the disposal of the Principal Inspector General of the Medical Department :—

Nehalood Deen.	Shahamut Sayeed.
Wazeer Khan.	Mahbood Khan.
Shumshere Khan.	Imam Allie.
Imdad Hoossein.	Thakoor Dass.
Kulleemoollah.	Abdool Kadir.

Mahomed Hoossein.

No. 853 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Punjab Irregular Force, 4th Infantry.

Major G. A. Williams, District Superintendent of Police, Punjab, to officiate as 2nd in Command and Wing Officer during the absence, on sick leave to Europe, of Lieutenant McQueen, or until further orders.

No. 854 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Major William Henry Binny, of the Bengal Staff Corps ...	For 2 years.

No. 855 *of* 1864.—The services of Captain H. L. Bernard, late Doing Duty Officer, 5th Goorkha Regiment, are replaced at the disposal of His Excellency the Commander-in-Chief, with effect from the 13th October 1864.

No. 856 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment in the Department of the Quarter Master General :—

Captain H. E. Quin, Officiating Deputy Assistant Quarter Master General, to be a Deputy Assistant Quarter Master General, vice Lieutenant M. H. Heathcote, who vacates the appointment, having exceeded the leave on medical certificate granted to him for 20 months.

No. 857 *of* 1864.—The services of the undermentioned Medical Officers are placed at the disposal of the Government of the North-Western Provinces, those of Assistant Surgeon Sheppard temporarily, and on his being relieved of his present duties :—

Assistant Surgeon G. S. Sutherland, M. D., in medical charge of Nynee Tal.

Assistant Surgeon T. W. Sheppard, in medical charge of the 1st Bengal Cavalry.

No. 858 *of* 1864.—The following War Office Circular is published for general information, and declared applicable to India from this date :—

CIRCULAR No 780.

HOME AND FOREIGN.

WAR OFFICE,
29th August 1862.

12627/18

The Secretary of State for War has, on the recommendation of His Royal Highness the General Commanding-in-Chief, been pleased to approve of the employment in each Regiment of Cavalry of one Sergeant and three Privates as Rough Riders, with the extra pay of (1*s.*) one shilling a day to the former, and (6*d.*) six pence a day to each of the latter, of which one-half is to be paid by the Riding Master out of his Contingent Allowance of (£7) seven pounds per Troop, and the other half by the public, commencing from 1st July 1862.

EDWARD LUGARD.

The 2nd November 1864.

No. 859 *of* 1864.—Messrs. William Stotesbury and Colin Kirk are appointed Junior Sub-Assistant Surveyors in the Topographical Survey, to fill existing vacancies, with effect from the 1st October 1864.

No. 860 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Lieutenant James Stuart Oliphant, of the late 5th European Regiment, Adjutant, 5th Goorkha Regiment.	For 20 months, under the new Regulations.

No. 861 *of* 1864.—With reference to the Notification issued by the Government of Bengal dated 18th ultimo, the services of Assistant Surgeon A. G. Crewe, Civil Assistant Surgeon of Bhaugulpore, are, at his own request, replaced at the disposal of His Excellency the Commander-in-Chief.

The 3rd November 1864.

No. 862 *of* 1864.—Messrs. Thomas Henry Rendell and A. D. Conception D'Souza are appointed 3rd Class Sub-Assistants in the Great Trigonometrical Survey of India, consequent on the formation of a new Bombay Party, with effect from the 11th October 1864.

No. 863 *of* 1864.—The services of Staff Surgeon Major Edward Menzies, late in charge of the the Hospital Ship "Bentinck," are placed at the disposal of His Excellency the Commander-in-Chief.

No. 864 *of* 1864.—The undermentioned Officers have reported their return from England :—

	Date of arrival at Fort William.
Major C. F. G. Lamb, of the Bengal Staff Corps ...	27th Oct. 1864.
Major H. B. A. Poulton, of the Bengal Staff Corps, Deputy Judge Advocate General, Saugor and Gwalior Districts.	
Lieutenant H. S. Anderson, of the General List, Infantry...	
Assistant Surgeon J. Reid, of the Medical Department ...	
Lieutenant Colonel G. Verner, of the Bengal Staff Corps, Commissioner of Arracan ...	28th Oct. 1864.
Major O. E. Rothney, of the Bengal Staff Corps, Commandant, 5th Goorkha Regiment (the Hazara Goorkha Battalion) ...	
Major A. L. Busk, of the Bengal Staff Corps, Deputy Commissioner, Umballah District ...	
Captain A. W. Owen, of the Bengal Staff Corps, Executive Engineer, Department of Public Works, Bundlecund Road Division ...	
Captain J. Keer, of the late 60th Regiment Native Infantry, Deputy Assistant Commissary General ...	28th Oct. 1864.
Captain C. S. W. Ogilvie, of the Bengal Staff Corps, Deputy Assistant Commissary General ...	
Lieutenant A. F. P. Harcourt, of the late 30th Regiment Native Infantry, Assistant Commissioner, Kohat ...	
Assistant Surgeon J. Picthall, M. D., L. R. C. P., of the Medical Department, Civil, Goordaspore ...	
Assistant Surgeon T. B. Farncombe, of the Medical Department	

The 4th November 1864.

No. 865 *of* 1864.—The following Extracts from the "London Gazettes" of the 23rd and 30th August and 9th September 1864, are published for general information :—

WAR OFFICE, PALL MALL,
23rd August 1864.

Brevet.

The honorary rank of Lieutenant Colonel conferred on Captain and Brevet Major G. J. Stephen, Bengal Infantry, in the "Gazette" of 27th April 1860, has been cancelled, that Officer not having retired on full pay.

The undermentioned promotions to take place in Her Majesty's Indian Military Forces, consequent on the death of Lieutenant General Hugh Ross, of the Madras Infantry, on the 24th June 1864 :—

Major General Joseph Garnault, Madras Infantry, to be Lieutenant General, dated 25th June 1864.

Colonel John Welchman, C. B., Bengal Infantry, to be Major General, dated 25th June 1864.

The undermentioned Officers, who have retired upon full pay, to have a step of honorary rank, as follows :—

Lieutenant Colonel Michie Forbes Gordon, Bombay Staff Corps, to be Colonel, dated 23rd August 1864.

Lieutenant Colonel Alaric Robertson, Madras Staff Corps, to be Colonel, dated 23rd August 1864.

Major Edward McCullock, Bombay Infantry, to be Lieutenant Colonel, dated 23rd August 1864.

Major Archibald Hamilton Campbell, Bengal Staff Corps, to be Lieutenant Colonel, dated 23rd August 1864.

Major Manners Randolph Nightingale, Bengal Staff Corps, to be Lieutenant Colonel, dated 23rd August 1864.

Deputy Inspector General of Hospitals William Thomson, Bengal Establishment, to be Inspector General of Hospitals, dated 23rd August 1864.

Surgeon Major Thomas Watkins Wilson, Bengal Establishment, to be Deputy Inspector General of Hospitals, dated 23rd August 1864.

INDIA OFFICE,
30th August 1864.

Her Majesty has been pleased to approve the undermentioned promotions and alterations of rank

amongst the Officers of the Staff Corps and of Her Majesty's Indian Military Forces :—

BENGAL.

Brevet.

The undermentioned Officers having completed five years' service as Brevet Lieutenant Colonels, to be Colonels in the Army, from the date specified under the operation of Clause 8 of the Royal Warrant of 31st January 1859 :—

Major and Brevet Lieutenant Colonel John Luther Vaughan, Bengal Staff Corps, dated 26th April 1864.

Major and Brevet Lieutenant Colonel William Templer Hughes, Bengal Staff Corps, dated 26th April 1864.

Major and Brevet Lieutenant Colonel Samuel James Browne, C. B., V. C., Bengal Staff Corps, dated 26th April 1864.

Major and Brevet Lieutenant Colonel Charles Cureton, Bengal Staff Corps, dated 26th April 1864.

BENGAL STAFF CORPS.

To be Major.

Captain (Brevet Major) Charles William Miles, dated 2nd May 1864.

To be Captain.

Lieutenant James Trevenen, dated 28th May 1864.

BENGAL ARMY.

PROMOTIONS.

Late 10th Bengal Native Infantry.

Lieutenant (Brevet Captain) Charles Armstrong to be Captain, vice Martineau (Staff Corps) retired, dated 1st May 1864.

General List of Infantry Officers.

Ensign Ernest Hunter Chicheley Plowden, resigned, to be Lieutenant, vice Lake, Cadre late 2nd European Regiment, retired, dated 2nd January 1864.

ALTERATIONS OF RANK.

General List of Infantry Officers.

The undermentioned Officers to take rank from the dates specified, viz. :—

Lieutenant Edward Zohrab Thornton, from the 26th July 1862.

Lieutenant Charles Ransford, from the 3rd August 1862.

Lieutenant John Richard Bucks Atkinson, from the 13th August 1862.

Lieutenant James Fraser, from the 3rd September 1862.

Lieutenant Etwell Walter Smyth, from the 4th September 1862.

Lieutenant Edward Harvey Webb, from the 14th September 1862.

Lieutenant Hugh Stalk Anderson, from the 3rd October 1862.

Lieutenant William Walter Hopton Scott, from the 11th October 1862.

Lieutenant Claude Stewart Morrison, from the 22nd October 1862.

Lieutenant Edmond Hughes, from the 31st October 1862.

Lieutenant Percy Wyndham Smith, from the 19th November 1862.

Lieutenant Robert Charnley Squire Charles Tytler, from the 15th December 1862.

Lieutenant Charles Edward Hunter, from the 23rd December 1862.

Lieutenant Frederick Durie Baileau, from the 8th January 1863.

Lieutenant James Agnew McNeil, from the 25th January 1863.

Lieutenant Charles Frederick Thomas, from the 28th January 1863.

Lieutenant Arthur Oldham, from the 10th March 1863.

Lieutenant Walter Edward Gowan, from the 14th March 1863.

Lieutenant Celadon Charles Brownlow, from the 25th March 1863.

Lieutenant George Waterhouse, from the 17th April 1863.

Lieutenant Benjamin Hill Russell, from the 21st April 1863.

Lieutenant John Andrias Davidson Gordon, from the 22nd April 1863.

Lieutenant Douglas Cowshade Hennessy, from the 2nd May 1863.

Lieutenant Edward Neal Digges LaTouche, from the 10th May 1863.

Lieutenant Horace Howell, from the 10th June 1863.

Lieutenant Frederick Schomberg Carr, from the 30th June 1863.

Lieutenant Robert Edward Seymour Smith, from the 1st July 1863.

Lieutenant George Michell Devereux Hill, from the 2nd July 1863.

Lieutenant Robert Vivian, from the 7th July 1863.

Lieutenant Francis Henry Hinde, from the 13th July 1863.

Lieutenant Charles Hyder Forster, from the 26th July 1863.

Lieutenant Alexander Robert Badcock, from the 30th July 1863.

Lieutenant Alfred James Stead, from the 22nd September 1863.

Lieutenant Frank Bird Morris, from the 24th September 1863.

Lieutenant Henry Wylie, from the 26th September 1863.

Lieutenant Roderick Fraser Sandeman, from the 14th October 1863.

Lieutenant Edward Millett Forbes, from the 28th October 1863.

Lieutenant Arthur Benjamin Clare, from the 1st November 1863.

Lieutenant George Campbell Napier, from the 13th November 1863.

Lieutenant Walter Jones, from the 18th November 1863.

Lieutenant Archibald Cuthbert Bigg Wither, from the 19th November 1863.

Lieutenant Henry John Lawrence, from the 6th December 1863.

Lieutenant William Loch, from the 10th December 1863.

Lieutenant Richmond Shakespear, from the 14th December 1863.

Lieutenant Binfield Wemyss, from the 15th December 1863.

Lieutenant Robert William Napier, from the 17th December 1863.

Lieutenant Frederick Mills Malet Harris, from the 30th December 1863.

Lieutenant Stephen Hotham, from the 1st January 1864.

Lieutenant Howard Kingscote, from the 11th January 1864.

MEDICAL OFFICERS.

Promotions.

To be Surgeons.

Assistant Surgeon Joseph Christian Corbyn, M. B., vice Henderson, retired, dated 12th March 1864.

Assistant Surgeon George Moncrieff Govan, M. D., vice Thomson, retired, dated 24th March 1864.

Assistant Surgeon Stephen Chapman Townsend, vice Dickson, retired, dated 1st April 1864.

Alterations of Rank.

The undermentioned Officers to take rank from the dates specified, viz :—

Surgeon James Alexander Caldwell Hutchinson, M. D., from the 14th August 1863.

Surgeon John Barclay Scriven, from the 10th September 1863.

Surgeon Joseph Walter Raleigh Amesbury, from the 16th September 1863.

Surgeon Charles Stewart, M. D., from the 16th October 1863.

Surgeon Edward McKellar, from the 18th December 1863.

Surgeon Alexander Christison, M. D., from the 20th December 1863.

Surgeon James Macnabb Cunningham, M. D., from the 8th March 1864.

War Office, Pall Mall,
9th Sept. 1864.

Unattached.

Ensign Mathew Rosamond, Unattached list of the Bengal Army, to be Lieutenant, dated 9th September 1864.

Ensign Henry Holford, Unattached list of the Bengal Army, to be Lieutenant, dated 9th September 1864.

No. 866 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Lieutenant Thomas R. D. Bingham, of the Bengal Staff Corps, 2nd Squadron Officer, 8th Bengal Cavalry ..	For 18 months.

No. 867 *of* 1864.—Mr. J. Strachey, C. S., President of the Sanitary Commission, is allowed privilege leave of absence for three months, from the 9th instant, or from such date as he may avail himself of it, under Section XII of the Covenanted Service Absentee Rules.

Fort William, 4th November 1864.

No. 868 *of* 1864.—The following regimental promotions are made under the operation of Government General Orders Nos. 632 and 633 of the 4th August 1864, subject to Her Majesty's approval :—

CAVALRY.

Cadre.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Cavalry ...	Major (Brevet Lieutenant Colonel) George Jackson (Staff Corps).	Lieut. Colonel	30 July 1862	Lieut. Colonel C. V. Jenkins, transferred to the 19th Hussars.
3rd European L. C.	Captain Roderick Bannatyne Macleod (21st Hussars).	Major ...		
	Lieutenant George Ward Chicheley Plowden (21st Hussars).	Captain ...		
General List ...	Cornet Elliot Alexander Money (19th Hussars).	Lieutenant ...		
Cavalry ...	Major (Brevet Colonel) Revnell George Taylor, C. B. (Staff Corps).	Lieut. Colonel	30 July 1862	Lieut. Colonel (Brevet Colonel) H. J. Stannus, transferred to the 20th Hussars.
2nd European L. C.	Captain Edward Charles Warner (20th Hussars).	Major ...		
	Lieutenant John Cutts Lockwood (20th Hussars).	Captain ...		
General List ...	Cornet Thomas Shepherd (20th Hussars).	Lieutenant ...		
Ditto ...	Cornet Henry Arthur Fletcher ...	Lieutenant ...	30 July 1862	Lieut. C. M. S. Fairbrother, late 5th Eur. Light Cavalry, transferred to the 19th Hussars.
Ditto ...	Cornet George Robert James Shakespear (20th Hussars).	Lieutenant ...	30 July 1862	Lieut. J. Biddulph, late 5th Eur. Light Cavalry, transferred to the 19th Hussars.
Ditto ...	Cornet Joseph Boulderson (19th Hussars).	Lieutenant ...	30 July 1862	Lieut. A. Hearsey (deceased), late 5th Eur. Light Cavalry, transferred to the 19th Hussars.
Cavalry ..	Supernumerary Lieutenant Colonel (Major General) John Fowler Bradford, C. B.	Colonel ...	30 Sep. 1862	Lieut. General W. Pattle, C. B., transferred to the 19th Hussars.
Ditto ...	Lieutenant Colonel (Brevet Colonel) William Binfield Womyss.	Colonel ...	6 Jan. 1863	Lieut. General T. Shubrick, deceased.
Ditto ...	Major Thomas Rochfort Snow ...	Lieut. Colonel		
4th European L. C.	Captain (Brevet Major) William Adam Anstruther Thomson.	Major ...		
	Lieutenant Henry Muirson Caulfeild.	Captain ...		
General List ...	Cornet Frederick Henry Huth (19th Hussars).	Lieutenant ...		
Ditto ...	Cornet Arthur William Gordon Brebner (20th Hussars).	Lieutenant ...	24 Mar. 1863	Lieut. R. H. Macnaghten, late 2nd Eur. Light Cavalry (20th Hussars,) retired.
Ditto ..	Cornet Charles Robert St. Quintin, (19th Hussars).	Lieutenant ...	24 Mar. 1863	Lieut. F. H. Grant, late 3rd Eur. Light Cavalry (21st Hussars,) retired.

CAVALRY,—*continued.*

Cadre.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
General List ...	Cornet William Alexander Lawrence (21st Hussars).	Lieutenant ..	23 Apl. 1863	Lieut. R. T. P. Stapleton, late 1st Eur. Light Cavalry (19th Hussars), promoted.
Ditto ...	Cornet Cecil Mangles (20th Hussars).	Lieutenant ...	18 Sep. 1863	Lieut. A. H. Chapman, late 1st Eur. Light Cavalry (19th Hussars), promoted.
Ditto ...	Cornet Silas Adair Swinley ...	Lieutenant ...	24 Sep. 1863	Lieut. F. E. Farquharson, General List, deceased.
4th European L. C....	Lieutenant Arthur Haldimand Prinsep.	Captain ...	17 Nov. 1863	Captain Sir M. Barlow, Bart., transferred to the 88th Foot.
General List ...	Cornet Charles Rose Chase (21st Hussars).	Lieutenant ...		
5th European L. C. ..	Lieutenant William Fairlie Fergusson.	Captain ...	17 Nov. 1863	Captain the Hon'ble F. A. J. Chichester, transferred to the 94th Foot.
General List ...	Cornet Charles Bell Horsbrugh ...	Lieutenant ...		
Ditto ...	Cornet Francis Dallas Harding (19th Hussars).	Lieutenant ...	17 Nov. 1863	Lieut. A. Shepherd, late 5th Eur. Light Cavalry, promoted.
Ditto ...	Cornet Everard Strangways Neave (21st Hussars).	Lieutenant ...	17 Nov. 1863	Lieut. S. Boulderson, late 5th Eur. Light Cavalry, promoted.
Ditto ...	Cornet William Gibson Craig ...	Lieutenant ...	24 Nov 1863	Lieut. G. C. Swiney, late 5th Eur. Light Cavalry, transferred to the 8th Hussars.
Ditto ...	Cornet Charles Bailey (20th Hussars).	Lieutenant ...	28 Nov. 1863	Lieut. V. J. Hodson, late 4th Eur. Light Cavalry, deceased.
2nd European L. C....	Lieutenant Ambrose Dawson Jennings.	Captain ...	19 April 1864	Capt. J. Cockerell, struck off, having exchanged from the 20th Hussars to the 8th Foot.
General List ...	Cornet Richard Bernard Lockwood	Lieutenant ...		
4th European L. C....	Lieutenant Thomas Francis Cosby Rochfort.	Captain ...	2 July 1864	Captain G. Bushby, deceased.
General List ...	Cornet Seymour Duncan Barrow (19th Hussars).	Lieutenant ...		
Ditto ...	Cornet Robert Bartholomew ...	Lieutenant ...	9 July 1864	Lieut. E. B. Wake, late 3rd Eur. Light Cavalry, (21st Hussars), promoted.
Cavalry ..	Major Montagu James Turnbull (Staff Corps).	Lieut. Colonel	16 July 1864	Lieut. Colonel G. Jackson (Staff Corps), removed from the list of Regimental Lieut. Colonels.
2nd European L. C.	Captain Octavius Hamilton (Staff Corps).	Major ...		
	Lieutenant Frederick Trench (20th Hussars).	Captain ...		
Cavalry ...	Supernumerary Major (Major General) John Christie.	Lieut. Colonel	16 July 1864	Lieut. Colonel R. G. Taylor, C. B. (Staff Corps), removed from the List of Regimental Lieut. Colonels.
Ditto ...	Major Roland Richardson (19th Hussars.)	Lieut. Colonel		
1st European L. C.	Captain Henry Cadogan Craigie (19th Hussars).	Major ...		
	Lieutenant Charles Hay Fairlie (19th Hussars).	Captain ...		

CAVALRY,—*concluded.*

Cadre.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Cavalry ...	Major Richard Goden Simeon (Staff Corps).	Lieut. Colonel	16 July 1864	Lieut. Colonel M. J. Turnbull (Staff Corps), removed from the List of Regimental Lieut. Colonels.
4th European L. C.	Captain Charles Dumbleton ...	Major ...		
	Lieutenant Alfred Waterfield ...	Captain ...		
Cavalry ...	Major Francis Walker Drummond	Lieut. Colonel	16 July 1864	Lieut. Colonel R. Richardson (19th Hussars), removed from the List of Regimental Lieut. Colonels.
5th European L. C.	Captain George Ward ...	Major ...		
	Lieutenant Harold Cooper Sitwell	Captain ...		
Cavalry ...	Major William Fraser Stephens ...	Lieut. Colonel	16 July 1864	Lieut. Colonel R. G. Simeon (Staff Corps), removed from the List of Regimental Lieut. Colonels.
5th European L. C.	Captain (Brevet Major) Henry Lane	Major ...		
	Lieutenant William Hay Macnaghten.	Captain ..		
Cavalry ...	Major Henry Robert Grindlay (21st Hussars).	Lieut. Colonel	16 July 1864	To complete the Establishment of Lieut. Colonels, agreeably to para. 52 of the Secretary of State's Despatch published in G. G. O. No. 632 of 1864.
3rd European L. C.	Captain Lenox James Farquharson	Major ...		
	Lieutenant George Farquhar Smith (21st Hussars).	Captain ...		
Cavalry ...	Major Roderick Bannatyne Macleod (21st Hussars).	Lieut. Colonel	16 July 1864	Lieut. Colonel H. R. Grindlay (21st Hussars), removed from the List of Regimental Lieut. Colonels.
3rd European L. C.	Captain Edmund William Eardley Howard (Staff Corps).	Major ...		
	Lieutenant Charles Whiteman Thomas (21st Hussars).	Captain ...		
Cavalry ...	Major Edward Charles Warner (20th Hussars).	Lieut. Colonel	16 July 1864	Lieut. Colonel R. B. Macleod (21st Hussars), removed from the List of Regimental Lieut. Colonels.
2nd European L. C.	Captain Charles McClintock Cotton (20th Hussars).	Major ...		
	Lieutenant Arthur Westby Brodhurst (20th Hussars).	Captain ...		
Cavalry ...	Major William Adam Anstruther Thomson.	Lieut. Colonel	16 July 1864	Lieut. Colonel E. C. Warner (20th Hussars), removed from the List of Regimental Lieut. Colonels.
4th European L. C.	Captain (Brevet Major) John Henry Balmain.	Major ...		
	Lieutenant Hamilton Bell Webster	Captain ...		

The following Officers are removed from the List of Regimental Lieut. Colonels :—

Lieut. Colonel Arthur Wheatley (Retired List), vice Lieut. General C. M. Carmichael, C. B., transferred to the 20th Hussars, 30th September 1862.

Lieut. Colonel Henry Clayton (Retired List), vice Lieut. General Sir J B. Hearsey, K. C. B., transferred to the 21st Hussars, 30th September 1862.

Supernumerary Lieut. Colonel (Major General) George St. Patrick Lawrence, C. B. (Staff Corps), from 16th July 1864.

INFANTRY.

Cadre.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Infantry	Major John William Carter ...	Lieut. Colonel	30 July 1862	Lieut. Colonel W. Birch, transferred to the 104th Foot.
54th Native Infantry	Captain John Colpoys Haughton (Staff Corps).	Major ...		
	Lieutenant William Wroughton...	Captain ...		
General List	Ensign James Murphy Tulloch ...	Lieutenant ...		
4th European Regt.	Lieutenant Alexander Andrew Bruce (Staff Corps).	Captain ...	30 July 1862	Captain E. G. Higgins, transferred to the 107th Foot.
General List	Ensign Charles Ransford	Lieutenant ...		
5th European Regt.	Lieutenant Eugene Clutterbuck Impey (Staff Corps).	Captain ...	30 July 1862	Captain (Brevet Major) D. Kemp, transferred to the 107th Foot.
General List ...	Ensign George MacCall ...	Lieutenant ...		
5th European Regt.	Lieutenant Thomas Edward VanderGucht (Staff Corps).	Captain ...	30 July 1862	Captain C. H E. Græme, transferred to the 104th Foot.
General List	Ensign John Richard Breeks Atkinson.	Lieutenant ...		
6th European Regt.	Lieutenant John Charles Horne (Staff Corps).	Captain ...	30 July 1862	Captain D B. Lockhart, transferred to the 107th Foot.
General List	Ensign James Fraser	Lieutenant ...		
11th Native Infantry	Lieutenant James Dowell Swayne (Staff Corps).	Captain ...	30 July 1862	Captain H C. Moller, transferred to the 101st Foot.
General List	Ensign Etwall Walter Smyth ...	Lieutenant ...		
12th Native Infantry	Lieutenant Archibald Gathorne Remington.	Captain ...	30 July 1862	Captain (Brevet Major) J. C. McNeill, transferred to the 107th Foot.
General List	Ensign Henry Parke Airey (101st Foot).	Lieutenant ...		
26th Native Infantry	Lieutenant George Augustus Williams (Staff Corps).	Captain ...	30 July 1862	Captain J. Hind (retired), transferred to the 104th Foot.
General List	Ensign Edward Harvey Webb ...	Lieutenant ...		
28th Native Infantry	Lieutenant Wemyss Smith (Staff Corps).	Captain ...	30 July 1862	Captain G. A. Graham (retired), transferred to the 107th Foot.
General List	Ensign Hugh Stark Anderson ...	Lieutenant ...		
37th Native Infantry	Lieutenant Shadwell Saunders Boulderson (Staff Corps).	Captain ...	30 July 1862	Captain C. M. L. Clarke, transferred to the 101st Foot.
General List	Ensign William Walter Hopton Scott.	Lieutenant ...		
53rd Native Infantry	Lieutenant William Jackson (Staff Corps).	Captain ...	30 July 1862	Captain (Brevet Major) H. G. Delafosse, transferred to the 101st Foot.
General List	Ensign Claude Stewart Morrison	Lieutenant ...		
55th Native Infantry	Lieutenant William Nembhard (Staff Corps).	Captain ...	30 July 1862	Captain (Brevet Major) J. D'O. Baring, transferred to the 107th Foot.
General List	Ensign Edmond Hughes ...	Lieutenant ...		
64th Native Infantry	Lieutenant Robert Davidson (Staff Corps).	Captain ...	30 July 1862	Captain A. L. Nicholson, transferred to the 107th Foot.
General List	Ensign Frederick William Glasfurd.	Lieutenant ..		
66th Native Infantry	Lieutenant Arthur Upton Fox Ruxton (Staff Corps).	Captain ...	30 July 1862	Captain J. J. Hockley, transferred to the 104th Foot.
General List	Ensign Percy Wyndham Smith ..	Lieutenant ...		

INFANTRY,—*continued.*

Cadre.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
General List	Ensign Arthur Peel (101st Foot)	Lieutenant ...	30 July 1862	Lieut. C. Pigou, late 4th European Regiment, transferred to the 104th Foot.
Ditto	Ensign Robert Charnley Squire Charles Tytler.	Lieutenant ...	30 July 1862	Lieut. F. W. Leman, late 4th European Regiment, transferred to the 107th Foot.
Ditto	Ensign James Cook	Lieutenant ..	30 July 1862	Lieut. F. I. Conway-Gordon, late 5th European Regt. (retired), transferred to the 104th Foot.
Ditto	Ensign William Harry Hyne (107th Foot).	Lieutenant ...	30 July 1862	Lieut. J. S. Bagshaw, late 5th European Regiment, transferred to the 101st Foot.
Ditto	Ensign Charles Edward Hunter...	Lieutenant ...	30 July 1862	Lieut. H. H Chapman, late 6th Eur. Regt. (deceased), transferred to the 101st Foot.
Ditto	Ensign Frederick Durie Boileau...	Lieutenant ...	30 July 1862	Lieut. H. M. Evans, late 6th European Regt., transferred to the 104th Foot.
Ditto	Ensign James Agnew McNeale ...	Lieutenant ...	30 July 1862	Lieut. A. D. Butter, late 13th Native Infantry, transferred to the 107th Foot.
Ditto	Ensign Charles Frederick Thomas	Lieutenant ...	30 July 1862	Lieut. M. G. Taylor, late 14th Native Infantry, transferred to the 104th Foot.
Ditto	Ensign Robert Campbell Richardson (104th Foot)	Lieutenant ...	30 July 1862	Lieut. F. Henderson, late 16th Native Infantry, transferred to the 107th Foot.
Ditto	Ensign Arthur Oldham	Lieutenant ...	30 July 1862	Lieut. M. McN. Rind, late 21st Native Infantry, transferred to the 107th Foot.
Ditto	Ensign Walter Edward Gowan ...	Lieutenant ...	30 July 1862	Lieut. E. Ward, late 22nd Native Infantry, transferred to the 107th Foot.
Ditto	Ensign Vincent Charles Edward Parker (104th Foot).	Lieutenant ...	30 July 1862	Lieut. G. S. Dysart, late 23rd Native Infantry, transferred to the 107th Foot.
Ditto	Ensign Maurice FitzMaurice Stokes (104th Foot).	Lieutenant ...	30 July 1862	Lieut. C. M. Boswell, late 23rd Native Infantry, transferred to the 104th Foot.
Ditto	Ensign Allan Harden	Lieutenant ...	30 July 1862	Lieut. R. Brown, late 24th Native Infantry, transferred to the 107th Foot.
Ditto	Ensign William Charles Ramsden	Lieutenant ...	30 July 1862	Lieut. W. R. Birney, late 26th Native Infantry, transferred to the 104th Foot.
Ditto	Ensign Thomas Nicholls	Lieutenant ...	30 July 1862	Lieut. G. L. Smith, late 29th Native Infantry, transferred to the 107th Foot.

INFANTRY,—*continued.*

Cadre.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
General List	Ensign Francis Ogilvie Fuller (101st Foot).	Lieutenant ...	30 July 1862	Lieut. T. H. Lewin, late 31st Native Infantry, transferred to the 104th Foot.
Ditto	Ensign Celadon Charles Brownlow	Lieutenant ...	30 July 1862	Lieut. S. A. Hunter, late 34th Native Infantry, transferred to the 101st Foot.
Ditto	Ensign Reginald Hewes Allott Quinet (101st Foot).	Lieutenant ...	30 July 1862	Lieut. C. K. Mylne, late 35th Native Infantry, transferred to the 104th Foot.
Ditto	Ensign George Waterhouse ...	Lieutenant ...	30 July 1862	Lieut. L. Smith, late 36th Native Infantry, transferred to the 104th Foot.
Ditto	Ensign Benjamin Hill Russell ...	Lieutenant ...	30 July 1862	Lieut. J. G. Campbell, late 42nd Native Infantry, transferred to the 104th Foot.
Ditto	Ensign John Andrias Davidson Gordon.	Lieutenant ...	30 July 1862	Lieut. W. L. Louis, late 42nd Native Infantry, transferred to the 101st Foot.
Ditto	Ensign Edward Augustus Down (107th Foot).	Lieutenant ...	30 July 1862	Lieut. C. P. Chambers, late 48th Native Infantry, transferred to the 107th Foot.
Ditto	Ensign Douglas Cowslade Hennessy.	Lieutenant ...	30 July 1862	Lieut. G. S. Goad, late 49th Native Infantry, (resigned), transferred to the 101st Foot.
Ditto	Ensign Everard Neal Digges La Touche.	Lieutenant ...	30 July 1862	Lieut. A. W. Hearsey, late 57th Native Infantry, transferred to the 107th Foot.
Ditto	Ensign George Segundo Sewell (101st Foot).	Lieutenant ...	30 July 1862	Lieut. W. Owen, late 61st Native Infantry, transferred to the 107th Foot.
Ditto	Ensign Horace Howell ...	Lieutenant ...	30 July 1862	Lieut. H. H. Oldham, late 67th Native Infantry, transferred to the 101st Foot.
Ditto	Ensign Frederick Schomberg Carr	Lieutenant ...	30 July 1862	Lieut. T. P. Harrison, late 69th Native Infantry, transferred to the 107th Foot.
Ditto	Ensign Robert Edward Seymour Smith.	Lieutenant ...	* 2 Aug. 1862	Lieut. F. L. Goad, late 69th Native Infantry, transferred to the 107th Foot.
Infantry	Major (Brevet Colonel) Sir Herbert Benjamin Edwardes, K. C. B.	Lieut. Colonel	3 Aug. 1862	Lieut. Col. C. Davidson, C. B., deceased.
1st European Bengal Fusiliers ...	Captain Conolly O'Brien Palmer...	Major ...		
	Lieutenant John Morland ...	Captain ...		
General List	Ensign George Michell Dovereux Hill.	Lieutenant ...	* 4 Sep. 1862	Lieut. W. H. B. Fitz-Gerald, late 74th Native Infantry (deceased), transferred to the 107th Foot.
Ditto	Ensign Robert Vivian (deceased)	Lieutenant ...	* 6 Sep 1862	Lieut. J. Morland, late 1st European Bengal Fusiliers, promoted.

* The dates on which they respectively completed one year's service, as required by G. G. O. No. 214 of 1861.

INFANTRY,—*continued.*

Cadre.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
General List ...	Ensign Francis Henry Hinde ...	Lieutenant ...	*10 Sep. 1862	Lieut. G. C. Rowcroft, late 41st Native Infantry (Staff Corps), promoted.
Ditto	Ensign Charles Hyder Forster ...	Lieutenant ...	*27 Sep. 1862	Lieut. H. O. Currie, late 5th European Regiment, transferred to the 19th Hussars.
Infantry	Lieut. Colonel (Brevet Colonel) St. George Daniel Showers, C. B.	Colonel ...	30 Sep. 1862	Major General *Sir* P. Grant, G. C. B., transferred to the 104th Foot.
	Major Mortimer John Slater (deceased).	Lieut. Colonel		
5th European Regt.	Captain Alexander Brathwaite Fenwick (deceased).	Major ...		
	Lieutenant George Fergus Graham	Captain ...		
General List	Ensign Alexander Robert Badcock	Lieutenant ...	* 1 Oct. 1862	Lieut. (Brevet Captain) J. B. Smyly, late 29th Native Infantry (Staff Corps), promoted.
Ditto	Ensign Henry Bailey (106th Foot)	Lieutenant ...	* 2 Oct. 1862	Lieut. C. O. Bowles, General List, resigned.
Ditto	Ensign Alfred James Stead ...	Lieutenant ...	* 4 Oct. 1862	Lieut. S. Cary, late 37th Native Infantry, deceased.
Ditto	Ensign Frank Bird Morris ...	Lieutenant ...	* 4 Oct. 1862	Lieut. H. Tyndall, late 61st Native Infantry (Staff Corps), promoted.
Ditto	Ensign Henry Wylie ..	Lieutenant ...	* 4 Oct. 1862	Lieut. G. Alexander, late 35th Native Infantry (Staff Corps, deceased), promoted.
Ditto	Ensign Roderick Fraser Sandeman	Lieutenant ...	*20 Oct. 1862	Lieut. G. B. Lee, late 6th European Regiment, deceased.
Ditto	Ensign William Henry Browne (101st Foot).	Lieutenant ...	*20 Oct. 1862	Lieut. G. F. Graham, late 5th European Regiment, promoted.
Ditto	Ensign Henry Jonathan Woodward (104th Foot).	Lieutenant ...	*20 Oct. 1862	Lieut. C. D. Blackwood, General List, deceased.
Ditto	Ensign Edward Millett Forbes ...	Lieutenant ...	*20 Oct. 1862	Lieut. N. Barton, late 52nd Native Infantry, promoted.
Ditto	Ensign George William Beresford (107th Foot).	Lieutenant ...	*26 Oct. 1862	Lieut. W. L. Randall, late 59th Native Infantry, promoted.
Ditto	Ensign Arthur Benjamin Clare ...	Lieutenant ...	30 Oct. 1862	Lieut. R. N. McNair, General List, cashiered.
42nd Native Infantry	Lieutenant Edmund Fisher Litchfield.	Captain ...	18 Nov. 1862	Captain E. V. H. Holt, retired.
General List	Ensign George Campbell Napier	Lieutenant ...		
Ditto	Ensign Brodrick Hudleston (104th Foot).	Lieutenant ...	*4 Dec. 1862	Lieut. F. J. Mackeson, late 74th Native Infantry, deceased.
Ditto	Ensign William Hope Meiklejohn	Lieutenant ...	11 Dec. 1862	Lieut. A. B. Temple, late 40th Native Infantry, deceased.
Ditto	Ensign Alexander Innes Shepherd (107th Foot).	Lieutenant ...	*20 Dec. 1862	Lieut. *the Hon'ble* H. H. Hare, late 17th Native Infantry, resigned.

* The dates on which they respectively completed one year's service, as required by G. G. O. No. 214 of 1861.

INFANTRY,—*continued.*

Cadre.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
General List... ...	Ensign Edward Gambier Serle (now of 46th Foot).	Lieutenant ...	*20 Dec. 1862	Lieut. T. B. Boileau, late 4th European Regiment, dismissed.
Ditto	Ensign Walter Jones	Lieutenant ...	*1 Jan. 1863	Lieut. (Brevet Captain) C. J. Nicholson, late 54th Native Infantry, (Staff Corps), deceased.
Ditto	Ensign Richard Tabuteau Mayne (109th Foot).	Lieutenant ...	*2 Jan. 1863	Lieut. H. H. Lyster, v. c., late 72nd Native Infantry, promoted.
Ditto	Ensign Alexander Jeffery Nicholson.	Lieutenant ..	8 Jan. 1863	Lieut. H. Carter, late 2nd European Bengal Fusiliers (104th Foot), deceased.
Ditto	Ensign Archibald Cuthbert Bigg Wither.	Lieutenant ...	25 Jan. 1863	Lieut. (Brevet Captain) H. J. Allan, late 9th Native Infantry, promoted.
Ditto	Ensign Edmund Leopold Clarke (103rd Foot).	Lieutenant ...	27 Jan. 1863	Lieut. G. Angus, General List, resigned.
Ditto	Ensign Charles Moro Stockley (101st Foot).	Lieutenant ...	25 Feb. 1863	Lieut. W. F. Shaw, late 43rd Native Infantry, promoted.
Ditto	Ensign Henry John Lawrence ...	Lieutenant ...	10 Mar. 1863	Lieut. G. H. E. Howard, late 24th Native Infantry, deceased.
Ditto	Ensign William Loch	Lieutenant ...	13 Mar. 1863	Lieut. (Brevet Captain) J. Perkins, late 71st Native Infantry (Staff Corps), promoted.
Ditto	Ensign Richmond Shakespear ...	Lieutenant ...	23 Mar. 1863	Lieut. C. V. Jenkins, late 47th Native Infantry (Staff Corps), promoted.
Ditto	Ensign Binfield Wemyss ...	Lieutenant ...	24 Mar. 1863	Lieut. P. Wheeler, late 15th Native Infantry, promoted.
Ditto	Ensign Robert William Napier ...	Lieutenant ...	24 Mar. 1863	Lieut. R. Blair, late 32nd Native Infantry, promoted.
Ditto	Ensign Frederick Mills Malet Harris.	Lieutenant ...	24 Mar. 1863	Lieut. J. F. Elton, late 37th Native Infantry, transferred to the 98th Foot.
Ditto	Ensign Allan Scott Roberts ...	Lieutenant ..	24 Mar. 1863	Lieut. F. S. S. Brind, late 44th Native Infantry, transferred to the 19th Foot.
Ditto	Ensign Stephen Hotham ...	Lieutenant ...	24 Mar. 1863	Lieut. J. L. G. O'Brien, late 44th Native Infantry, transferred to the 82nd Foot.
Ditto	Ensign Ernest Hunter Chicheley Plowden (resigned).	Lieutenant ...	24 Mar. 1863	Lieut. H. Collingwood, late 48th Native Infantry, transferred to the 27th Foot.

* The dates on which they respectively completed one year's service, as required by G. G. O. No. 214 of 1861.

INFANTRY,—*continued.*

Cadre.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Infantry ...	Lieutenant Colonel (Brevet Colonel) Colin Troup, C. B.	Colonel ...	6 April 1863	Lieut. General D. G. Scott, deceased.
	Major (Brevet Lieutenant Colonel) John Barrett.	Lieut. Colonel		
37th Native Infy. ...	Captain Benjamin Parrott (Staff Corps).	Major ...		
	Lieutenant Clements Robert Shaw (Staff Corps).	Captain ...		
General List ...	Ensign Howard Kingscote ...	Lieutenant ...		
4th European Regt. ..	Lieutenant Henry Lionel Charles Bernard (Staff Corps).	Captain ..	15 April 1863	Captain C. B. Stuart (Staff Corps, deceased), promoted.
General List ...	Ensign Arnold Dashwood Strettell (109th Foot).	Lieutenant ...		
Infantry ...	Lieutenant Colonel (Brevet Colonel) John Welchman, C. B.	Colonel ..	21 April 1863	Lieut. General R. Blackall, deceased.
	Major George Strangways ...	Lieut. Col. ...		
71st Native Infy. ...	Captain (Brevet Major) Henry Dinning.	Major ...		
	Lieutenant Frederick Cortlandt Anderson (Staff Corps).	Captain ...		
35th Native Infy. ...	Lieutenant Frederick John Keen (Staff Corps).	Captain ...	24 Oct. 1863	Captain (Brevet Major) H. Le P. Trench, promoted.
Infantry ...	Major Gordon Caulfeild ...	Lieut. Colonel	31 Oct. 1863	Lieut. Colonel M. J. Slater, deceased.
46th Native Infy. ...	Captain George Nicolson Oakes (Staff Corps).	Major ..		
	Lieutenant (Brevet Captain) Francis Dashwood Ogilvie.	Captain ...		
4th European Regt. ...	Lieutenant William Pemberton Fisher.	Captain ...	19 Nov. 1863	Captain A. H. Ternan, (Staff Corps) promoted.
5th European Regt. ...	Lieutenant Henry Constantine Evelyn Ward (Staff Corps).	Captain ...	26 Nov. 1863	Captain H. C. Johnstone (Staff Corps), promoted.
35th Native Infy. ...	Lieutenant Oswald Menzies (Staff Corps).	Captain ...	17 Dec. 1863	Captain G. Alexander (Staff Corps), deceased.
64th Native Infy. ..	Lieutenant Charles Henry Hall (Staff Corps).	Captain ...	14 Jan. 1864	Captain R. M. Nott, retired.
11th Native Infy. ...	Lieutenant Frederick William Graham (Staff Corps).	Captain ...	31 Mar. 1864	Captain F. A. Sage, retired.
42nd Native Infy. ...	Lieutenant Stanley Sutherland Sutherland (Staff Corps).	Captain ...	14 Apr. 1864	Captain C. W. Peter (Staff Corps), deceased.
Infantry ...	Lieutenant Colonel (Brevet Colonel) William Ferguson Beatson	Colonel ...	26 May 1864	Major General W. Sage, deceased.
	Major Charles Holroyd (Staff Corps).	Lieut. Colonel		
36th Native Infy....	Captain William Joseph Fitzmaurice Stafford (Staff Corps).	Major ...		
	Lieutenant Henry Richard Bradford.	Captain ...		
6th European Regt...	Lieutenant Gilbert James Pasley (Staff Corps).	Captain ...	27 May 1864	Captain J. M. Evans (Staff Corps), retired.
35th Native Infy. ...	Lieutenant Griffith Turner Jones	Captain ...	31 May 1864	Captain R. Maxwell, retired.
32nd Native Infy. ...	Lieutenant George Battye Fisher	Captain ..	31 May 1864	Captain H. W. Studdy, transferred to the 20th Hussars.

INFANTRY,—*continued.*

Cadre.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
9th Native Infy. ...	Lieutenant Alexander McKenzie (Staff Corps).	Captain ...	30 June 1864	Captain A. H. Campbell (Staff Corps), retired.
Infantry ...	Major (Brevet Lieutenant Colonel) George Burd Reddie.	Lieut. Colonel	16 July 1864	Lieut. Colonel G. Ramsay (Staff Corps), removed from the List of Regimental Lieutenant Colonels.
29th Native Infy....	Captain Martin Boileau Whish ...	Major ...		
	Lieutenant Charles Edward Orman (Staff Corps).	Captain ...		
Infantry ...	Major Henry Borlase Stevens ...	Lieut. Colonel	16 July 1864	Lieut. Colonel G. W. Hamilton (Staff Corps), removed from the List of Regimental Lieutenant Colonels.
41st Native Infy....	Captain (Brevet Major) John Wm. Sanders.	Major ...		
	Lieutenant William Dinwiddie Hogg (Staff Corps).	Captain ...		
Infantry ...	Major Crawford Trotter Chamberlain (Staff Corps).	Lieut. Colonel	16 July 1864	Lieut. Colonel A. P. Phayre, C. B. (Staff Corps), removed from the List of Regimental Lieut. Colonels.
28th Native Infy...	Captain Charles Edward Mills ...	Major ...		
	Lieutenant Thomas Buttanshaw ...	Captain ...		
Infantry ...	Major William Martin Cafe, V. C.	Lieut. Colonel	16 July 1864	Lieut. Colonel F. E. Voyle (Staff Corps), removed from the List of Regimental Lieut. Colonels.
56th Native Infy...	Captain Lestock Boileau Jones (Staff Corps).	Major ...		
	Lieutenant Alexander Mackay MacKenzie (Staff Corps).	Captain ...		
Infantry ...	Major Richard John Edgell ...	Lieut. Colonel	16 July 1864	Lieut. Colonel J. T. Shakespear (Staff Corps), removed from the List of Regimental Lieut. Cols.
53rd Native Infy...	Captain William Ruxton Eneas Alexander (Staff Corps).	Major ...		
	Lieutenant Richard Newcomen Evans.	Captain ...		
Infantry ...	Major William Edward Mulcaster (Staff Corps).	Lieut. Colonel	16 July 1864	Lieut. Colonel H. Ramsay, C. B. (Staff Corps), removed from the List of Regimental Lieut. Cols.
64th Native Infy...	Captain Harry Elliott Young ...	Major ...		
	Lieutenant Robert Durie Griffin...	Captain ...		
Infantry	Major Edward James Simpson ...	Lieut. Colonel	16 July 1864	Lieut. Colonel J. C. Scott, (Staff Corps), removed from the List of Regimental Lieut. Colonels.
69th Native Infy. ...	Captain (Brevet Major) John Nisbett.	Major ...		
	Lieutenant Hugh Hayley (Staff Corps).	Captain ...		
Infantry	Major Richard John Meade ...	Lieut. Colonel	16 July 1864	Lieut. Colonel W. H. Ryves (Staff Corps), removed from the List of Regimental Lieut. Colonels.
65th Native Infy. ...	Captain (Brevet Major) Henry Larkins Robertson.	Major ...		
	Lieutenant Robert Yeld Chambers (Staff Corps).	Captain ...		
Infantry	Major (Brevet Lieutenant Colonel) John Hennessy.	Lieut Colonel	16 July 1864	Lieut. Colonel J. C. Brooke (Staff Corps), removed from the List of Regimental Lieut. Colonels.
70th Native Infy. ...	Captain Henry Hopkinson (Staff Corps).	Major ...		
	Lieutenant Philip Henry Farrell Harris (Staff Corps).	Captain ...		

INFANTRY,—*continued.*

Cadre.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Infantry	Major James Price Clarkson ...	Lieut. Colonel	16 July 1864	Lieut Colonel W Richardson (Staff Corps), removed from the List of Regimental Lieut. Cols.
44th Native Infy. ...	Captain Hugh Rees James, C. B. (Staff Corps).	Major ...		
	Lieutenant Alexander Howe Bramley.	Captain ...		
Infantry	Major Henry Duncan Twysden ...	Lieut. Colonel	16 July 1864	Lieut. Colonel F. D. Atkinson, (Staff Corps) removed from the List of Regimental Lieut. Colonels.
33rd Native Infy. ...	Captain William Skene Row (Staff Corps).	Major ...		
	Lieutenant (Brevet Captain) Joseph White Orchard.	Captain ...		
Infantry	Major (Brevet Colonel) Henry Frederick Dunsford, C. B.	Lieut. Colonel	16 July 1864	Lieut. Colonel G. M. Hill (Staff Corps), removed from the list of Regimental Lieut. Colonels.
59th Native Infy. ...	Captain Harry Burnett Lumsden, C. B (Staff Corps).	Major ...		
	Lieutenant Mansfeldt George Smith.	Captain ...		
Infantry	Major James Eardley Gastrell (Staff Corps).	Lieut. Colonel	16 July 1864	Lieut. Colonel E. K. Elliot (Staff Corps), removed from the List of Regimental Lieut. Colonels.
13th Native Infy. ...	Captain Thomas Fourness Wilson, C. B. (Staff Corps).	Major ...		
	Lieutenant Alfred Blunt (Staff Corps).	Captain ...		
Infantry ...	Major Francis Geach Crossman ...	Lieut. Colonel	16 July 1864	Lieut. Colonel C. Holroyd. (Staff Corps), removed from the List of Regimental Colonels.
45th Native Infy...	Captain (Brevet Major) Alexander Sutton Osborn Donaldson ...	Major ...		
	Lieutenant William Winson (Staff Corps).	Captain ...		
Infantry ...	Major George Cliffe Hatch (Staff Corps).	Lieut. Colonel	16 July 1864	Lieut. Colonel (Brevet Colonel) C. T. Chamberlain (Staff Corps) removed from the List of Regimental Lieut. Colonels.
57th N. Infantry ...	Captain Nathaniel Robert Sneyd (Staff Corps).	Major ...		
	Lieutenant Edwin Edmund Brutton Bond (Staff Corps).	Captain ...		
Infantry ..	Major Charles Reid, C. B. (Staff Corps).	Lieut. Colonel	16 July 1864	Lieut. Colonel (Brevet Colonel) W. E. Mulcaster (Staff Corps), removed from the List of Regimental Lieut. Colonels.
10th N. Infantry ...	Captain Richard Lloyd Thompson (Staff Corps).	Major ...		
	Lieut. (Brevet Captain) James Andrews Mouat Biggs.	Captain ...		
Infantry ...	Major Frederick Charles Maisey	Lieut. Colonel	16 July 1864	Lieut Colonel J. E. Gastrell, (Staff Corps) removed from the List of Regimental Lieutenant Colonels.
67th N. Infantry ...	Captain Edgar John Spilsbury (Staff Corps).	Major ...		
	Lieutenant Henry McDonell DeWendt Douglas.	Captain ...		
Infantry ...	Major Edwin Shuckburgh Denniss	Lieut. Colonel	16 July 1864	Lieut. Colonel G C. Hatch (Staff Corps). removed from the List of Regimental Lieutenant Colonels.
62nd N. Infantry ...	Captain Henry Daniel Maunsell	Major ...		
	Lieutenant Thomas Gilbert Kennedy (Staff Corps).	Captain ...		

INFANTRY,—*concluded.*

Cadre.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Infantry ...	Major Robert Chardin Wroughton	Lieut. Colonel	16 July 1864	Lieutenant Colonel (Brevet Colonel) C. Reid, C. B., (Staff Corps), removed from the List of Regimental Lieutenant Colonels.
12th N. Infantry ...	Captain Robert Roy Adams (Staff Corps).	Major ...		
	Lieutenant Philip Sydney Yorke	Captain ...		

The following Officers are removed from the List of Regimental Lieutenant Colonels :—

Lieutenant Colonel (Brevet Colonel) Robert Turnbull Sandeman (Retired List), vice Lieutenant General A. Roberts, C. B., transferred to the 101st Foot, 30th September 1862.

Supernumerary Lieutenant Colonel (Major General) John Kennedy McCausland, C. B., (Retired List), vice Lieutenant General Sir G. P. Wymer, K, C. B., transferred to the 107th Foot, 30th September 1862.

Lieutenant Colonel (Brevet Colonel) George Moyle Sherer (Retired List), vice Lieutenant General T. Fiddes, died 13th April 1863.

Lieutenant Colonel (Brevet Colonel) William George Lennox (Retired List), vice Lieutenant General W. H. Hewitt, died 16th April 1863.

Lieutenant Colonel (Brevet Colonel) Bulstrode Bygrave (Retired List), vice Major General J. A. Barstow died 9th June 1863.

MEMO.—The promotions of any of the above Officers, which may have already been published in General Orders since the 30th July 1862, are hereby cancelled.

The position of Officers who have been transferred to the new Regiments of Cavalry and Infantry is in no way affected by the promotions announced in the above Order.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

No. 300.

Fort William, the 1st November 1864.

Notifications.—The Governor General in Council is pleased to sanction the addition of one Superintending Engineer to the Irrigation Establishments of the North-Western Provinces.

Captain J. Crofton, R. E., is appointed Superintending Engineer, 2nd Class, with effect from date of entering on his present duties on the Ganges Canal.

No. 301.

The 2nd November 1864.

Mr. E. Hyde, Assistant Engineer, 1st Class, British Burmah, to have temporary rank as Special Assistant Engineer, with effect from the 1st May 1864.

Lieutenant J. H. Bedford, Assistant Engineer, 1st Class, Rajpootana, to have temporary rank as Special Assistant Engineer, with effect from the 6th June 1864.

E. C. S. WILLIAMS, *Captain,* R. E.
Under Secy. to the Govt. of India.

ADVERTISEMENTS.

THE GAZETTE OF INDIA.

NOTICE.

In consequence of the return of the Members of the Government of India to the Presidency, the *Gazette of India* will, on and after the 15th of October, be published in Calcutta. All communications, therefore, regarding the *Gazette,* should be addressed to the Presidency Office.

LOST.

The Government Promissory Note No. 70928, of the 5 per cent. loan of 1857, dated the 28th February, for Co.'s Rs. 500, originally standing in the name of Jugut Mohenee Dabee and last endorsed to me. Payment of the above Note and of interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the proprietor.

MUDDONMOHUN CHATTERJEE,
No. 6, Panchee Dobanny's Lane,
Jorasanko, Calcutta.

29th October 1864.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, showing the total Amount outstanding according to the Registers received in this Office up to 21st October 1864.

	4 per cent. of 1824-25.	4 per cent. of 1828-29.	4 per cent. of 1832-33.	4 per cent. of 1835-36.	4 per cent. of 1842-43.	4 per cent. of 1854-55.	5 per cent. Public Works of 1854-55.	5 per cent. of 1856-57.	5½ per cent. of 1859-60.	3½ per cent. of 1853-54.	4½ per cent. of 1856-57.	Total Rs.
Amount brought forward from Statement dated 20th October 1864	53,000	300	25,47,500	23,45,400	94,93,600	65,00,200	31,55,000	4,60,72,500	2,26,05,300	18,600	16,500	9,28,07,900
ADD—												
Amount enfaced at Madras, as per Registers received up to date	...	...	...	...	...	1,000	2,000	8,000	3,000	...	...	14,000
Amount enfaced at Bombay, as per Registers received up to date	...	...	...	...	...	...	4,000	2,35,000	12,000	...	...	2,51,000
Amount enfaced at Calcutta up to date	...	...	...	...	4,000	2,000	...	2,000	45,000	...	...	53,000
Total ...	53,000	300	25,47,500	23,45,400	94,97,600	65,03,200	31,61,000	4,63,17,500	2,26,65,300	18,600	16,500	9,31,25,900
DEDUCT—												
Amount removed from the London Books, as per Registers received up to date ...	...	...	...	...	...	4,500	...	20,000	43,000	...	...	67,500
Total ...	53,000	300	25,47,500	23,45,400	94,97,600	64,98,700	31,61,000	4,62,97,500	2,26,22,300	18,600	16,500	9,30,58,400

FORT WILLIAM;
LOAN OFFICE,
The 27th October 1864.

R. P. HARRISON,
Acctt. Genl. to the Govt. of India.

NOTICE.

Tenders are invited for the supply of the following cloths, and will be received by the undersigned up to 1st December 1864 :—

1*st*.—American Drill, or cloth of similar texture and quality, to be delivered at Allahabad between 1st May and 30th June 1865. Quantity required, 3 lakhs of yards. Tenders to be for quantities of or above 10,000 yards.

2*nd*.—Turkey Red (Saloo), 1½ lakhs of yards, to be delivered at Allahabad during the month of January. Tenders to be for quantities of or above 5,000 yards.

2. Each Tender must be forwarded in a sealed packet superscribed "Tender for Cloth," and be addressed to the undersigned at Allahabad.

3. All tenders received will be opened in the Office of the Inspector General of Police at Allahabad, at noon of the 1st December 1864, and parties making tenders are requested to attend in person or by Agent.

4. For further particulars apply to the Office of the Inspector General of Police at Allahabad.

By order of the Hon'ble the Lieutenant Governor, North-Western Provinces,

M. H. Court,
Inspector General of Police,
North-Western Provinces.

Orders by the Vice Chancellor and Syndicate of the Calcutta University.

12. The undermentioned student having passed the Examinations prescribed by the regulations, is entitled to the degree of M. B :—

Chunder Mohun Ghose, Medical College.

Calcutta University, *The 4th November* 1864. } J. Sutcliffe, M. A., *Offg. Registrar.*

POSTAL NOTICE.

Under existing arrangements, ordinary Inland Postage is leviable, in addition to Overland Postage, on all Overland covers posted for despatch by the After-Packet Mail, which is closed at the Calcutta Post Office on the day following that of the closing of the Overland Steamer Mail.

With the sanction of the Government of India, the following reduced Scale of Additional or After-Packet Postage is hereby prescribed, in substitution of the ordinary Inland Scale hitherto levied :—

	Not exceeding in weight	Additional or After-Packet Postage.
Letters	½ oz.	1 Anna.
	1 oz.	2 Annas.
	2 ozs.	4 Annas.

and so on, adding two Annas for every additional ounce or fraction thereof.

Newspapers	2 ozs.	½ Anna.
	4 ozs.	1 Anna.

and so on, adding one Anna for every additional four ounces or fraction thereof.

A. M. Monteath,
In charge of the Office of Director Genl. of the Post Office of India.

Calcutta, *The 24th Sept.* 1864.

NOTICE.

To be sold by Public Auction on the 15th November 1864, in the Bombay Dockyard.

Her Majesty's Screw Gun Boat Clyde, Teak built, Coppered and Copper fastened, with Engines and Boilers, Masts, Yards, Sails, Rigging and Equipment; Cables, Anchors, Tanks, Ballast, &c., &c., as she stands on the day of sale, for further particulars apply to the undersigned.

G. L. Robinson,
Commander I. N.
Marine Store-keeper.

Marine Store-keeper's Office, *Bombay, 1st October* 1864.

BENGAL OFFICIAL ARMY LIST.

The *Bengal Official Quarterly Army List*, No. X, corrected in the office of the Adjutant General up to the 1st of October 1864, is now ready. Price five Rupees *in advance*, and eight annas extra if sent by post. Apply to

Calcutta, 6, *Bankshall Street, 26th October* 1864. } O. T. Cutter, *Publisher of the Bengal Official Army List.*

NOTICE,—No. 2729.

Notice is hereby given that arrangements have been made for the despatch of *letters* for the United Kingdom marked *viâ Southampton* by the Bombay route, and consequently the previous restriction of that route to Marseilles correspondence only has been relaxed as far as *letters* are concerned.

In future, *letters* for the United Kingdom by the Bombay Mail viâ Southampton will be forwarded. The postage will be 4 annas per ½ oz.

Calcutta, *8th August* 1864. } C. K. Dove, *Post Master Genl. of Bengal.*

FOR SALE,

At the Office of the Gazette of India.

A Collection of Treaties, Engagements, and Sunnuds, relating to India and neighbouring countries, compiled by C. U. Aitchison, B. C. S., Under-Secretary to the Government of India in the Foreign Department.

Volume I.—Containing the Treaties, &c., relating to Bengal, Burmah, and the Eastern Archipelago. Super royal, 8vo. pp. 372, with three Maps.

Volume II.—Containing the Treaties, &c., relating to the North-Western Provinces, Oudh, Nepal, the Punjab, and the States on the Punjab Frontier. Super royal, 8vo. pp. 156, with two Maps.

Volume III.—Containing the Treaties, &c., relating to the Peishwa, Nagpoor, and Bundlecund. Super royal, 8vo. pp. 588.

Volume IV.—Containing Treaties, &c., relating to the States in Rajpootana, Central India, and Malwa.

Volume V.—Containing Treaties, &c., relating to Hyderabad, Mysore and Coorg, the Madras Presidency, and Ceylon.

Price, Five Rupees per volume.

SALE OF WASTE LANDS IN THE PROVINCE OF OUDH.

Notice is hereby given that several plots of waste lands, in the District of Gonda, as shown in the accompanying list, will be sold by Auction to the highest bidder, above the upset price of Rs. 2-8, two Rupees eight annas per acre, on the 10th December 1864, at the Office of the Deputy Commissioner of Gonda, should no objection be preferred, such as to render it necessary to defer the sale, under the provisions of Act XXIII of 1863.

The sale will be made in the manner, and subject to the conditions, prescribed by the rules for the sale of waste lands in Oudh, and to the provisions of Act XXIII of 1863. Copies of the Local Rules for the sale of waste lands, and forms of the Deed of Sale, can be obtained on application at the Chief Commissioner's Office.

Maps on the scale 1,320 feet to an inch of all allotments can be seen at the Deputy Commissioner's Office.

J. S. Ross,
Depy. Commr. of Gonda.

List of Jungle Grants available for sale in the District of Gonda and Province of Oudh.

General Number.	Pergunnah.	Name of Grant.	Approximate No. of Acres.	Boundaries.
			Acres.	TURRUFGUNGE TEHSEEL.
1	Mahadewa ..	Gourah	1,301	East by the Nawabgunj pergunnah and Tikery jungle, from which this grant is separated by the river Chimnai; north by mouzah Kurdoh, and pergunnah Munkapoor, Tehseel Utroulah; west by mouzahs Chundowa, Purrainee Ramaipoor, Ajibnugger and Chundaha; south by mouzah Dabey and mouzah Gowriah.
2	Ditto ...	Scherya	626	North and east by river, on the other side of which is pergunnah Munkapoor, Tehseel Utroulah; south by mouzah Admulpoor and a tributary of Chimnai; west by mouzah Scherya, whence the grant takes its name.
3	Nawabgunje...	Surjapoor	1,058	East by Sujway river; north by mouzahs Kurrowndy and Bittawa, and Muzrah of Hurdwa; west by grant No. 4, Pertab Singh's Fort; south by Surjapoor and mouzah of Hurdwa.
4	Ditto ...	Pertab Singh's Fort...	1,327	East by grant No. 3; north by Bukkrya and Bittowrah; west by Ummerpoor and Chimnai river; south by grant No. 5 (Ramgurh).
5	Ditto ...	Ramgurh	2,983	East by Guraraya grant, and grant No. 6 (Liddhana); north by Hurdwa and Pursapoor; west and south by river Chimnai.
6	Ditto ...	Liddhana	163	East by Dr. Balquer's jungle grant; north by Guraraya grant; west by Chimnai river, and grant No. 5 (Ramgurh); south by zillah Goruckpoor, and mouzahs Liddhana and Gudnay, and river Chimnai.
				UTROULAH TEHSEEL.
7	Munkapoor ...	Chittowna Kote ..	3,080	East by the Munawar river; north by Munawar river and Sujway river; south by grant of Dr. Balquer; west by No. 8 (Sujway and Sookary).
8	Ditto ...	Sujway and Sookary..	1,982	North by Sujway river; east by No. 7 (Chittowna Kote); south by grant of Dr. Balquer and mouzah Gundaray; west by No. 9, Tindoony.
9	Ditto ...	Tindoony	1,063	North by Sujway river; east by No. 8, Sujway and Sookary; south by Sookary stream and Gurraray jungle grant; west by mouzah Hurdwar, pergunnah Nawabgunje, Tehseel Turrufgunje.
10	Ditto ...	Kutahur	746	North by Yakoot Allie's grant; east by mouzahs Jullaha, Akkooray, and Munawar Nuddee; south by Munawar Nuddee, Chitteona jungle; west by mouzah Kutahur.
11	Ditto ...	Chowbaypoor ...	1,749	North by Biswee Nuddee and Sadoollanugger pergunnah; east by mouzahs Khurka, Sooraha, Umghutty, and grant of Rajah of Munkapoor; south by mouzahs Koorasin, Mechka, Choubeypoor, Byrama, and Murdhegurah; west by mouzah Cuttowlee Anuanaala.
12	Ditto ...	Gayghaut	961	North by Biswee river; east by mouzah Gayghaut; south by mouzahs Munsookpoor, and Taipoor, and Kuttwa, and Bursanyah; west by mouzahs Huttance and Goputpoor.
13	Bubnipair ...	Gowrah	1,238	North and east by Biswee river, with Mr. Cooke's grant on the other side; south by mouzahs of Goruckpoor zillah; west by mouzah Sookoolpoor and the Biswee river.
14	Ditto ...	Umwah	651	North by river Biswee; east by Sookoolpoor and river Biswee; south by mouzahs Muddunpoor, and Saburpoor, and Bunkutwa, and Bundraha and west by river Biswee.

List of Jungle Grants available for sale,—continued.

General Number.	Pergunnah.	Name of Grant.	Approximate No. of Acres.	Boundaries.
			Acres.	UTROULAH TEHSEEL.
15	Bubnipair ...	Bidowly	771	North by mouzah Moorleejote and Mahowlee Koree; east by Awratownda mouzah; south by mouzah Soorwa; west by mouzahs Munjwa, Bidowly, and Hurriah.
16	Ditto ...	Mahowlee Koree ..	1,145	West by Munawar Nuddee; north by Awlad Hoossain's grant; east by mouzahs Gunraha, Doorayna, Bukkraha, Misrowlee Mushmoura, Bishnawpoor and river Sowhee; south by Mahowlee Koree mouzah.
17	Ditto ...	Bugdur	613	North by river Biswee; east by mouzahs Bundhaha and Jumnaha; south by Ramdutpoor, and Materia maafee, and Misrowlee maafee, and Chundabhur maafee, and Chutkonoa; west by Bhurpeor.
18	Boorapair ..	Gharry Ghaut ...	2,034	South by Biswee river; east by Mr. Cooke's grant; north by Assamee Gorrary and Bussyna; and west by grant of Hurruttun Singh.
19	Ditto ..	Soomahee	888	East by river Kooany; north by Allipoor grant; west by mouzah Nurrainyah and Bumman goan; and south by Mr. Cooke's grant.
20	Ditto ...	Sawukpoor	1,409	North and east by Kooany river; south by mouzahs Chunderdass and Rajubaree; west by Hajeejote and Busteejote, and Bahadoorpoor, and Bustee, and Buhway, and Mahomedpoor.
21	Ditto ..	Sujjuniah	1,213	North by mouzahs Chandpoor, and Sahary, and Dowlutpoor, and Hutteeagurh; east by mouzah Hussunpoor; south by Hurruttun Singh's grant; west by mouzahs Burrowleepoor and Muddapoor.
22	Ditto ..	Suggragurh	1,387	North by river Kooany; east by Soothea; south by mouzahs Muthwapoor, and Purranda, and Hussungurh, and Auradhuah; west by mouzah Islampoor.
23	Ditto ..	Humeerpoor	1,913	North by zillah Goruckpoor Kooany Nuddee; east by Kooany Nuddee, and mouzah Bundaha and mouzah Etyah; south by Bungoosra, Allipoor, Nurrainyah Sommaihye; west by Allowdeepoor, Asseepoor, Byspoor, Jullalpoor.
24	Sadoollanugger.	Bundraha ...	2,230	North by river Kooany; east by Kooany and pergunnah Boorapair; south by mouzahs Raneepoor, Achulpoor Tindooah, Bhanpoor and Khoreepoor and Bhurowah, Lowkeeah Tahir; and west by Lowkeeahbhur and Maneeghurrah.
25	Ditto ...	Byaskooeah	4,261	North by Kooany river; east by mouzah Badheepoor; south by mouzah Dhowrapoor, and Dewary, and Kuttra, and Nawa Kote, and Bussawun Bunkut, and Prawunpoor, Sindhooah Raneepoor, Bunkuttwa, and Bitteeah, and Burrooah, and Roodowlee; west by Gonda Tehseel.
26	Utroulah ..	Pukkree	1,400	West by Kooany river; north by Gour grant and mouzahs Mohullee and Mohulla; east by Muddar Bux's grant; south by jungle grant, Goomree, and mouzah Pukkree.
27	Ditto ...	Gowur	1,222	North by mouzah Ramnugger, muzra Agaya; east by mouzah Agaya Sirsia; south by river Kooany; west by mouzah Goomree.
28	Ditto ..	Goomree	1,338	North by mouzah Rookhaya munjharee; mouzah Moojhany on the east and mouzah Bungowa; south by mouzahs Agaya and Goomree; and west by mouzahs Gowrar Goodhaina, Sewdialpoor, and Sawa Nuddee.
29	Ditto ..	Jufferabad	695	North by mouzah Jufferabad; east by mouzah Bahalee, and grant No. —; south by Kooany Nuddee and Sadoollanugger pergunnah; and west by grant Bhulwar.
30	Ditto ..	Bheetee (Etaie) ...	1,313	North by grant of Moulvie Mahomed Hossain; east by jungle grant Ramgurh; south by mouzah Islarah; west by mouzah Pukree and grant Pukree.
31	Ditto ...	Ramgurh	1,577	East by river Kooany; south also by river Kooany; north by grant of Mahomed Hossain; west by mouzah Islara, and by jungle grant Jufferabad.
32	Ditto ...	Gujpoor	2,000	East by zillah Goruckpoor; south and west by Kooany river; north by mouza Rampoor Etaie.
33	Ditto ...	Semra	862	North by mouzah Imlea and Nallah Khujjooah; east by pergunnah Utroulah; south by mouzah Chittaie; west by mouzah Shahpoor Etaie, mouzah Chumroopoor, mouzah Billaha.

GONDA, DEPY. COMMR.'S OFFICE;
The 11th May 1864.

W. KNIGHTON,
Offg. Depy. Commissioner.

Printed and Published for the Government of India, by O. T. CUTTER, *at the Military Orphan Press.*

No. 45.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, NOVEMBER 12, 1864.

HOME DEPARTMENT.

No. 5225.

Fort William, the 8th November 1864.

Notifications.—Mr. E. C. Bayley, Secretary to the Government of India, in the Home Department, has obtained three months' privilege leave from the 1st November, or from such date as he may avail himself of the same.

The Hon'ble R. N. Cust will officiate for Mr. Bayley until further orders.

Mr. Cust assumed charge of the office on the forenoon of this day.

No. 5226.

The Governor General in Council is pleased to permit Mr. Pierce G. E. Taylor to resign the Civil Service from the 21st of October.

A. Howell,
Offg. Under Secy. to the Govt. of India.

No. 5303.

The 9th November 1864.

The Governor General in Council is pleased, under Section XXXIX of Act XXII of 1864, to extend the provisions of the aforesaid Act to the following places in the Central Provinces :—

The Kamptee Cantonment,
The Saugor Cantonment,
The Jubbulpore Cantonment.

No. 5305.

Captain C. L. Pereira, District Superintendent of Police, 3rd Class, Central Provinces, having vacated his appointment from the 10th September 1864, the Governor General in Council is pleased to sanction the following promotions :—

Captain W. F. Ireland, District Superintendent, 4th Class, to be District Superintendent, 3rd Class, from the date on which Captain Pereira vacated his appointment.

Lieutenant D. McNeile, Assistant District Superintendent, 1st Class, to be District Superintendent, 4th Class, from the same date.

Lieutenant T. E. Vandergucht, Assistant District Superintendent, 2nd Class, to be Assistant District Superintendent, 1st Class, from the same date.

Lieutenant H. A. Hammond, Offg. District Superintendent, to be Assistant District Superintendent, 2nd Class, from the same date.

No. 5307.

Lieut. C. S. Noble, Assistant District Superintendent of Police in Oude, has obtained an extension of one day to the preparatory leave of 25 days granted to him in G. O. No. 1467 dated the 21st July last.

No. 5309.

The 10th November 1864.

The Governor General in Council is pleased to invest Mr. W. Munton, Extra Assistant Commissioner, Nagpore District, in the Central Provinces, with the powers of a Magistrate as described in Chapter II, Section 22, Act XXV of 1861.

No. 5311.

The Governor General in Council is pleased to invest the undermentioned Officers in the Central Provinces, with the powers of a Subordinate Magistrate of the 2nd Class, described in Chapter II, Section 22 of Act XXV of 1861 :—

Baboo Nobin Kristo Bose, Extra Assistant Commissioner, Saugor.

Mahomed Mehdee Hossein, Officiating Tuhseeldar of Bunda.

Kashee Rao Gooper, Officiating Tuhseeldar of Katole.

No. 5313.

The services of Lieutenant A. G. Remington, late of the Oude Police, are placed at the disposal of the Military Department.

No. 5314.

The services of Lieutenant W. C. Anderson, of the 3rd Punjab Cavalry, Officiating Aide-de-Camp to His Excellency the Viceroy, have been replaced at the disposal of the Government of the Punjab from the 1st instant.

No. 5315.

Erratum.—In Notification of this Department, No. 5146 dated 3rd instant (*Gazette of India*, page 824) for "Mr. J. M. Berrill, *Assistant* District Superintendent of Police," read "Mr. J. M. Berrill, *District* Superintendent of Police."

No. 5317.

The 11th November 1864.

Notifications.—The Governor General in Council has been pleased to appoint the Reverend H. B. Burney, a Junior Chaplain on the Bengal Establishment, to be Chaplain of Lucknow Cantonment, in succession to the Reverend T. Moore.

No. 5318.

The Governor General in Council has been pleased to grant to the Reverend W. W. Phelps, a Junior Chaplain on the Bengal Establishment, a furlough for a period of two years, from the date on which he may avail himself thereof.

No. 5320.

The Governor General in Council is pleased to direct the following addition to be made to List No. 1, published under date the 29th September 1854, of parties authorized to send by post, without actual payment of postage, all letters, packets, or parcels *bonâ fide* and *exclusively* on the public service, viz :—

Head Clerk of the Office of the Deputy Adjutant General, Royal Artillery.

No. 5323.

The Governor General in Council is pleased to direct the following additions to be made to List No. 2, published under date the 29th September 1854, of parties authorized to send letters and Official Gazettes *bonâ fide* and *exclusively* on the public service, relating to the business of their respective Departments, without actual payment of postage, but only to the authorities hereinafter named, viz. :—

Head Uncovenanted Assistant to the Controller and Auditor of Public Works Accounts, Madras,	to	All Officers with whom the Controller and Auditor corresponds.
Head Clerk of the Office of Superintendent General of Irrigation, North Western Provinces.	to	The Superintendent General of Irrigation, North Western Provinces, and to all Officers corresponding with that Officer.
Head Clerk of the Office of Deputy Superintendent General of Irrigation, North Western Provinces,	to	The Deputy Superintendent General of Irrigation, North Western Provinces, and to all Officers corresponding with that Officer.

No. 5326.

Doctor C. Plank, Inspector General of Prisons in British Burmah, reported his arrival at Rangoon and entered on his duties on the 31st of October.

R. N. Cust,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

JUDICIAL.

No. 261.

Fort William, the 8th November 1864.

Naib Tehsildar Kubeerooddeen, of the Mundla District, in the Central Provinces, is invested with the powers exercised by Tehsildars under Act X of 1859 and Act XIV of 1863.

MILITARY.

No. 180.

His Excellency the Viceroy and Governor General in Council is pleased to make the following appointments in the Central India Horse :—

1st Regiment.

Lieutenant J. Irvine, 3rd Squadron Officer, 2nd Regiment, Officiating Adjutant 1st Regiment, is confirmed in the latter appointment, vice Lieutenant J. J. Blair.

2nd Regiment.

Lieutenant A. Bannerman, Officiating 3rd Squadron Officer, is confirmed in that appointment, vice Lieutenant J. Irvine.

Lieutenant C. B. Horsbrugh, Officiating Paid Doing-duty Officer, is confirmed in that appointment, vice Lieutenant J. Colledge.

POLITICAL.

No. 471.

The Governor General in Council is pleased to publish for general information the following Memorandum of the purport of a Telegram from Her Majesty's Minister at Teheran, respecting the price of Telegraphic Messages :—

Memorandum.

	Distances. Miles.			In Russia. Roubles.	Copecks.	In Persia. Francs.	Centimes.
1st from	1	to	10 inclusive	0	38	1	50
2nd „	10	„	25 „	0	75	3	0
3rd „	25	„	45 „	1	12	4	50
4th „	45	„	70 „	1	49	6	0
5th „	70	„	100 „	1	86	7	50
6th „	100	„	185 „	2	24	9	0
7th „	185	„	175 „	2	61	10	50
8th „	175	„	220 „	2	98	12	0
9th „	220	„	270 „	3	35	13	50
10th „	270	„	325 „	3	72	15	0

No. 472.

His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of M. A. Cateaux and Don Manuel Caballero de Rodas as Consuls, respectively, for Belgium and Spain, at Singapore.

GENERAL.

No. 1177.

Captain R. Jenkins, Assistant Agent Governor General for Central India for Boundary Settlements, availed himself on the 22nd May last of the six months' leave of absence granted to him in G. O. dated 31st idem, No. 301.

No. 1178.

Baboo Supnessur Doss, Extra Assistant Commissioner in the Settlement Department, Central Provinces, is permitted to resign his appointment, with effect from the 1st October.

No. 1180.

Mr. P. Carnegy, Settlement Officer of Fyzabad, in Oudh, availed himself on the afternoon of the 19th September of the one month's privilege leave granted him in G. O. No. 1055 dated 31st August.

No. 1181.

Mr. J. C. Colvin, Officiating Deputy Commissioner of Seetapore, in Oudh, availed himself on the afternoon of the 5th October of the privilege leave for one month granted him in G. O. No. 661 dated 14th July last.

No. 1182.

Mr. A. Shakespear, Agent to the Governor General at Benares, resumed charge of his office on the 7th ultimo.

No. 1183

Assistant Surgeon D. Kearney, in Civil Medical charge of the Station of Shwê-gyeen, in British Burmah, made over charge of his duties to 1st Class Native Doctor Akbar Khan on the forenoon of the 16th September, and proceeded on Military duty to Toungoo.

No. 1184.

Mr. R. H. Davies, Financial Commissioner of Oudh, assumed charge of his duties on the 3rd ultimo.

No. 1190.

The 11th November 1864.

The appointment of First Class Native Doctor Shaik Elahie Bux to the Jodhpore Dispensary, in General Order No. 1304, dated 24th September, is cancelled, and his services are replaced at the disposal of the Military Department.

C. U. AITCHISON,
Under Secy. to the Govt. of India.

STAR OF INDIA,
BENARES,
The 29th October 1864.

Notification.—This-day, Saturday, the 29th October, His Excellency the Viceroy and Governor General invested the Maharajah Rughoraj Sing, of Rewah, with the Insignia of the Most Exalted Order of the Star of India.

The Maharajah was attended by his principal relatives and Sirdars. The following Chiefs were present at the Ceremony:—

DELHI PRINCES.

Mirza Feyazoodeen.
Sheharyar.

NEPAUL PRINCES.

Runendra Vikram Sah.
Virendra Vikram Sah.

Maharaja Ishree Pershad.
Narain Sing Bahadoor.
Koonwur Purbhoo Narain Sing.

Maharaja of Vizianagram.

Rajah Sahib Dyal.
" Deoharain Sing.
" Dinkur Rao.
Shunker Doss, son of Rajah Rullyaram Misur.

The principal Civil and Military Officers present at Benares were also invited to attend.

The Maharaja received a Salute of 17 Guns on his arrival and also on his departure, and a Guard of Honor presented Arms to him.

The Governor General took his Seat on the Vice-regal Throne under a Royal Salute. The Maharaja was conducted to the Viceroy by the Lieutenant Governor, N. W. P., the Hon'ble E. Drummond, by the Secretary of the Order, and by the Agent Governor General, Mr. A. Shakespear.

His Excellency addressed the Maharajah in Hindoostanee to the following effect:—

"Maharaja Rughoraj, Chief of Rewah."

"It is upwards of 40 years since the British Government and the family of your Highness have been bound together by treaties of friendship and mutual aid, treaties which have proved beneficial to both parties. The conduct of your Highness during the commotion of 1857 secured the good-will and favor of the Government. Your Highness was faithful to your engagements, and acted the part of a true and loyal Chief. As a Rajpoot, your Highness belongs to a race, who have, from ancient times, been distinguished for their valor and fidelity under great temptations and trying circumstances; and I am happy to recognize in you a Chief who has worthily maintained this noble reputation."

"For your services during the Mutiny your Highness was rewarded by the grant of a considerable Jagheer by Lord Canning; and now, Her Majesty, the illustrious Queen of England and India, has selected you from among many great Chiefs to be one of the Knights of the Star of India, an Order of the highest dignity. In the name of the Queen, and by Her Majesty's Commands, I here invest you with the Honorable

Insignia of the Star of India, of which Most Exalted Order Her Majesty has been graciously pleased to appoint you to be a Knight."

At the conclusion of the Address, His Excellency placed the Ribbon and the Collar of the Order round the Maharaja's neck and delivered to him the Star. The Viceroy and the principal Government Officials present at the Ceremony then shook hands with the Maharaja and congratulated him.

A Royal Salute was fired, when the Viceroy left the Hall in which the ceremonies were performed.

By Order of the Grand Master,

H. M. DURAND,
Secretary.

FINANCIAL DEPARTMENT.

No. 2990.

The 14th October 1864.

Resolution.—The following Rules are prescribed for the audit of the Accounts of the Government Paper Currency Department throughout India:—

1. The Accounts of the Government Paper Currency Department will be kept at the Offices of the Commissioners and Deputy Commissioners in the mode already prescribed by the Head Commissioner, and the Commissioners and Deputy Commissioners will render a monthly account to the Head Commissioner, in accordance with existing instructions.

2. The monthly Accounts Current now rendered to the Offices of Account by the Currency Department will be discontinued from the date of receipt of these instructions, and a monthly local audit of the Currency Accounts will be substituted, to take effect from the 1st May last.

3. The Auditor General will depute an Officer of his Department to audit the Accounts of the Head Commissioner in Calcutta, as soon as practicable, after the close of every month; and wherever an Office or Branch of the Currency Department has been opened, the Deputy Auditor of the Presidency or Province will similarly depute an Officer of his Department to audit the Accounts of such local Office or Branch.

4. The audit will embrace an examination of the Accounts of the Receipts and Issues of the Department. Vouchers must be compared with the debits in account for all issues. The balance at the close of the month must be proved; and the result of the examination must be reported by the Deputy Auditor and Accountant General to the Auditor General in Calcutta.

5. The balances of Notes, Cash, and Bullion in the Department and of Securities purchased must be verified twice a year by actual inspection, and the balance of the account of unsigned Notes must be similarly verified by an inspection of the stock in hand.

6. To verify the account of Note Forms received from England, the Offices of Account at Calcutta, Madras, and Bombay should be furnished with copies of all London Invoices, Despatches, or other documents sent to the Head Commissioner and Commissioners, advising the transmission or shipment of Currency Note Forms; and copies of the Invoices or Advices sent to Madras and Bombay should also be forwarded to the Auditor General at Calcutta.

Ordered, that a copy be transmitted to the Head Commissioner of Currency, who will give the necessary instructions to the Commissioners and Deputy Commissioners acting under him.

Also, that a copy be sent to the Auditor General, and each of the Deputy Auditors, for their information and guidance.

And that a copy be published in the *Gazette of India*, for general information.

No. 3158.

Fort William, the 9th November 1864.

Notification.—Mr. H. A. Mangles, Officiating Civil Pay Master, Bombay, is allowed one month's privilege leave from the 10th January next, or from the date on which he may avail himself of it, making over charge of his office to his Chief Assistant, who will officiate as Civil Pay Master during Mr. Mangles' absence, or until further orders.

No. 3169.

The 10th November 1864.

Read again the Resolution of the Government of India on the Report of the Commissioners of Inquiry into the Indian Accounts upon the mode of conducting the business of the Financial Department, and of the Offices of Account and Audit attached to that Department, dated October 4th, 1864, No. 2805.

Resolution.—As it has been proposed to the Secretary of State to detain Mr. Foster during such time as may be necessary to give effect to the improved system of Account and Audit recommended in his and Mr. Whiffin's Report, it becomes necessary to lay down the course to be followed in order to carry out, without delay, and with the utmost efficiency, such changes as may be sanctioned in the system of Account and Audit in the Financial Department.

2. Mr. Foster will be charged with the duty of preparing the detailed instructions and forms of Account which will be necessary to bring the new arrangements into practical operation.

3. The Accountant General to the Government of India, and the Deputy Auditor and Accountant General for Bengal, will co-operate with Mr. Foster, and give him every assistance they may be able to afford, but it will be desirable to place, specially under Mr. Foster, a staff of Officers, whose duty it will be to prepare, under his directions, such rules and regulations and such books of account as may be required under the revised system.

4. The Officers who will be employed in this service are—

1. Mr. Sandeman, Civil Pay Master.

2. Mr. Wyatt, First Assistant to the Auditor General.

3. Mr. Turner, Assistant to the Commissioner.

4. Mr. A. C. Foster, of the Financial Department.

5. These, with a limited number of intelligent Clerks, to be selected, as far as possible, from those now employed in the Financial Offices, will be sufficient for the preliminary steps which will have to be taken in anticipation of the complete system being commenced on the 1st of May next.

6. It is not intended to pass any final decision on the recommendations contained in the Report until the opinions of the Local Governments and Administrations shall have been received; but it is desired to put those recommendations into a practical form, capable of immediate application, and to make such other subsidiary arrangements as can with advantage be adopted. The Governor General in Council also deems it advisable that the revised system should, with the concurrence of the Lieutenant-Governor, be experimentally introduced at Calcutta and throughout the Government of Bengal, in order that a model may be obtained for the rest of India. Every official instruction that may be necessary for giving effect to this Resolution will be issued through the Financial Secretary's Office.

Ordered, that a copy be transmitted to the Secretary to the Government of Bengal, with an expression of the wish of the Governor General in Council that every necessary assistance may be given to Mr. Foster in the execution of the important duty which has been entrusted to him.

Also, that a copy be sent to the Accountant General, and to the Deputy Auditor and Accountant General of Bengal, and the other Officers named, for their information and guidance.

Also, that a copy be sent to the Local Governments and Administrations, other than the Government of Bengal, with a request that they will furnish their opinion upon the Report called for by the Resolution of October 4th, No. 2805, with the least practicable delay.

Also, that the Resolution be published in the *Gazette of India.*

E. H. LUSHINGTON,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 7th November 1864.

No. 869 *of* 1864.—With reference to Government General Order No. 454 of the 27th May 1864, His Excellency the Governor General in Council is pleased to notify that in calculating compensation for dearness of provisions in the Bengal Presidency, ottah will be taken as the staple article of the Native Soldiers' food at all Stations above Benares, and ottah or rice at Stations below Benares; in the latter case the Commanding Officer of the Regiment or Detachment should furnish a certificate showing the number of men who have used those two articles of ration respectively.

No. 870 *of* 1864.—The Head Quarters and D. Battery, A. Brigade, Royal Horse Artillery, arrived in the Ship "Middlesex," and E. Battery of the same Brigade, arrived in the Ship "Atalanta," are brought on the Establishment of the Bengal Presidency from date of landing.

No. 871 *of* 1864.—Major William Robert Forster, unattached, is permitted to retire from the service on the pension of a Lieutenant Colonel, from the 1st January 1865.

No. 872 *of* 1864.—The undermentioned Non-Commissioned Officer is admitted to pension, as specified opposite to his name:—

Quarter Master Sergeant Charles Price, of the Bengal Artillery	Rs. 30 per mensem, payable in India.

This cancels Government General Order No. 210 of the 16th March 1863, permitting this individual to draw pay in India as an Out-pensioner of Chelsea Hospital.

No. 873 *of* 1864.—With reference to Government General Order No. 507 of the 20th June 1864, the following Military letter from the Right Hon'ble the Secretary of State for India is published for general information:—

From H. M.'s Secy. of State for India, to His Excellency the Right Hon'ble the Govr. Genl. of India in Council (Military),—No. 292, *dated* 23*rd September* 1864.

SIR,—Referring to my Despatch dated 16th May last, No. 152, I have to inform you that the reference to the Royal Warrant of 1st October 1858, in the 15th paragraph of that Despatch, was made by inadvertence. The Royal Warrant intended to be referred to was the Warrant of the 13th January 1860, which alone applies to the Medical Officers of Her Majesty's Indian Forces.

2. The relative rank in both Warrants is the same, but, in order to prevent any misunderstanding on the subject, I should wish intimation to the above effect to be immediately made in General Orders in India.

Order books to be corrected, in accordance with the foregoing.

No. 874 *of* 1864.—The services of Lieutenant A. J. C. Cunningham, Royal Engineers, temporarily employed in the Department of Public Works, North-Western Provinces, are placed at the disposal of the Public Works Department.

No. 875 *of* 1864.—Lieutenant A. E. Downing, of the late 51st Native Infantry, Quarter Master of the 32nd (Punjab) Regiment Native Infantry, is appointed an Assistant Surveyor in the Topograph-

ical Branch of the Survey Department, for employment in the Ganjam and Orissa Survey, vice Lieutenant Armstrong, resigned.

No. 876 *of* 1864.—The following Military letter from the Right Hon'ble the Secretary of State for India is published for general information :—

From H. M.'s Secy. of State for India, to His Excellency the Right Hon'ble the Govr. Genl. of India in Council (Military),—No. 280, *dated 6th September* 1864.

SIR,—With reference to the last paragraph of my Despatch No. 271 of the 23rd August 1864, I have to inform your Excellency that a communication has been received from Captain J. P. Basevi, Royal Engineers, enclosing a letter from the President of the Royal Society, from which it appears that the apparatus, which is to be placed at the disposal of the Indian Government, in connection with the Pendulum Experiments to be undertaken in India, will not be ready for use and shipment to India until three months hence.

2. Under these circumstances the furlough of Captain Basevi has been extended for two months, Indian Pay and Allowances being granted him during such extension, and the additional period counting as service in India.

3. He has been informed that the retention of his appointment will be guaranteed to him for this additional period.

No. 877 *of* 1864.—The services of Lieutenant J. W. W. Costley, of the 23rd Royal Welsh Fusiliers, a candidate for the Staff Corps, are placed at the disposal of the Home Department.

No. 878 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Captain Francis Cobbe, of the Royal Artillery, Superintendent of Works, Jubbulpore, Department of Public Works, Central Provinces ...	For 20 months, under the new Regulations.

No. 879 *of* 1864.—Under the provisions of Government General Order No. 370 of the 1st June 1863, the following promotions are made :—

Ordnance Department.

Sub-Conductor (Officiating Conductor) John Callow, to be Conductor. Magazine Sergeant Edmund S. Gorman, to be Officiating Sub-Conductor.	From the 23rd August 1864, vice Conductor Charles Eason, deceased.
Sub-Conductor (Officiating Conductor) Thomas Geddings, to be Conductor. Park Sergeant Andrew S. Sinclair, to be Officiating Sub-Conductor.	From the 27th August 1864, vice Conductor Thomas H. S. Hill, admitted to pension in England.*
Sub-Conductor George Kirby, to officiate as Conductor from the 27th August 1864, vice Geddings, promoted.	In room of Conductor James Parker, on leave on medical certificate.

No. 880 *of* 1864.—The following Orders issued by the Resident at Hyderabad are confirmed :—

No. 179, *dated 3rd October* 1864.—Confirming the Regimental Order issued by the Officer Commanding 4th Cavalry, Hyderabad Contingent, directing Lieutenant H. C. Onslow, Officiating Adjutant, to officiate as 2nd in Command of the Regiment from the 12th September 1864, consequent on the departure of Major H. C. Dowker, 2nd in Command, 4th Cavalry, Hyderabad Contingent, on general leave, and directing Lieutenant Hemans, paid Doing-duty Officer, to act as Adjutant of the Corps, in addition to his own duties, from the above date, during the period Lieutenant Onslow may officiate as 2nd in Command.

No. 185, *dated 12th October* 1864.—Confirming the Regimental Order issued by the Officer Commanding 2nd Infantry, Hyderabad Contingent, directing Lieutenant R. F. Doig, paid Doing-duty Officer, to officiate as Adjutant to the Corps, from the 25th September 1864, during the absence on leave of Lieutenant R. J. McGhee.

The 10th November 1864.

No. 881 *of* 1864.—It is notified for general information that when Non-Commissioned Officers or Soldiers, employed in Staff situations, or attached to Public Offices as Clerks, receive consolidated salaries, such consolidated salaries are held to include their Military pay, dry batta, and other allowances as Soldiers.

No. 882 *of* 1864.—The following Military letter from the Right Hon'ble the Secretary of State for India is published for general information, and the decision therein laid down will have effect from the 7th instant, the date of receipt of Sir C. Wood's Despatch :—

From H. M.'s Secy. of State for India, to His Excellency the Right Hon'ble the Govr. Genl. of India in Council (Military),—No. 296, *dated 29th September* 1864.

SIR,—I have considered in Council your Military letter dated 30th July last, No. 260, regarding the salaries to be assigned to the Officers in Command of the Punjab Irregular Force and the Hyderabad Contingent.

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* *Gazette of India* dated 27th August 1864, page 699.

2. I am of opinion, upon a full consideration of the importance of these commands, they should be considered as 1st class Brigades, and in place of the consolidated allowance hitherto drawn by the Officers in chief command of these Forces, they should receive the allowances of a 1st class Brigadier General in addition to the Staff Corps pay of rank.

No. 883 *of* 1864.—The services of Assistant Surgeon W. C. Smith, M. D., in Medical charge of the 33rd (The Allahabad) Regiment Native Infantry, are placed at the disposal of the Government of the North-Western Provinces.

The 11*th November* 1864.

No. 884 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Ensign Thomas McCarthy, (Unattached,)	For 20 months, under the new Regulations, from the 21st May 1864, embarking at Kurrachee.

No. 885 *of* 1864.—The undermentioned Officers have reported their return from England :—

	Date of arrival at Fort William.
Major B. T. Reid, of the Bengal Staff Corps, Superintendent, Chumba Hill States Captain (Brevet Major) M. Thomson, of the late 53rd Regiment Native Infantry, District Superintendent of Police, Cawnpore District ... Captain H. L. Gleig, of the late 32nd Regiment Native Infantry ...	24th Oct. 1864.

No. 886 *of* 1864.—The undermentioned individual, of Her Majesty's service, is permitted to reside in India, and draw his pay at Vizagapatam in the Madras Presidency, as an Out-pensioner of Chelsea Hospital, according to the 23rd Clause of the Royal Warrant of the 1st July 1848, pending a reference to the Home Authorities as to the amount of his pension :—

Private Alexander Miller, Her Majesty's 97th Foot.

No. 887 *of* 1864.—His Excellency the Governor General in Council is pleased to appoint Mr. C Currie, C. S., to officiate as President of the Sanitary Commission, convened under Government General Order No. 87 of the 2nd February 1864, during the absence, on privilege leave, of Mr. J. Strachey, or until further orders.

No. 888 *of* 1864.—Major J. Pitcher, of the Calcutta Volunteer Rifle Corps, is allowed leave of absence to Europe on urgent private affairs for one year, from the date of his departure.

No. 889 *of* 1864.—The following Regimental Order, issued to the Calcutta Volunteer Rifle Corps, is confirmed :—

Dated 8*th September* 1864.—Notifying the following promotion, subject to his passing the prescribed examination in drill :—

No. 6 *Company.*—Sergeant J. G. S. Mackenzie to be Lieutenant to fill an existing vacancy.

No. 890 *of* 1864.—The undermentioned Out-pensioner has been permitted to reside and draw his stipend at this Presidency; payment of pension is to be made and charged accordingly :—

	Rate of Pension per diem.
Private Edwin Hunt, an Out-pensioner of the Royal Hospital at Chelsea, from Her Majesty's 58th Regiment of Foot	8*d.* (eight pence), paid up to the 30th day of September 1864.

No. 891 *of* 1864.—The undermentioned individual, of Her Majesty's Service, is permitted to reside and draw his pay in India as an Out-pensioner of Chelsea Hospital, according to the 23rd Clause of the Royal Warrant of the 1st July 1848, pending a reference to the Home Authorities as to the amount of his pension :—

Gunner Thomas Bonehill, of A. Battery, F. Brigade Royal Horse Artillery.

Fort William, the 11th November 1864.

No. 892 of 1864.—The following promotions by Brevet are made under the operation of Government General Order Nos. 632 and 633 of the 4th August 1864, subject to Her Majesty's approval :—

PROMOTIONS.

Corps.	Rank.	Names.	Date of Promotion to Lieutenant Colonel.
		TO BE LIEUTENANT COLONELS.	
Late 59th N. I. -	Major -	George Warren Stokes (retired, 31st December 1861) - - - -	18th February 1861.
„ 51st N. I. -	Ditto -	William Lamb (retired, 31st December 1861)	Ditto.
„ 23rd N. I. -	Ditto -	Edward Fleetwood Smith (retired, 31st December 1861) - - - -	Ditto.
„ 11th N. I. -	Ditto -	William Lydiard (retired, 31st December 1861) - - - -	Ditto.
„ 29th N. I. -	Ditto -	George Burd Reddie - - -	Ditto.
Ditto -	Ditto -	George Walter Williams, C. B. (retired, 31st December 1861) - - - -	Ditto.
Staff Corps -	Ditto -	James Knox Spence - - -	Ditto.
Late 4th E. L. C.	Ditto -	Theodore Francis Broughton Beatson (retired, 31st December 1861) - - -	Ditto.
„ 46th N. I. -	Ditto -	Henry Stockley Grimes (retired, 28th February 1861) - - -	Ditto.
„ 37th N. I. -	Ditto -	John Barrett - - -	Ditto.
„ 42nd N. I. -	Ditto -	David Gaussen (retired, 31st Dec 1861) -	Ditto.
Staff Corps -	Ditto -	Clement Read Browne (retired, 31st December 1861 - - - -	Ditto.
Ditto -	Ditto -	William Richardson, C. B. - -	Ditto.
Late 3rd E. R. -	Ditto -	Henry Matthew Nation (retired, 31st December 1861) - - -	Ditto.
Staff Corps -	Ditto -	Walter Coningsby Erskine, C. B. (retired, 25th September 1861) - -	Ditto.
Late 31st N. I. -	Ditto -	William Barnabas Legard (retired, 31st December 1861) - - -	Ditto.
Staff Corps -	Ditto -	George Jackson - - -	Ditto.
Late 60th N. I. -	Ditto -	James Edward Verner (retired, 22nd March 1861) - - - -	Ditto.
„ 2nd E. L. C.	Ditto -	Robert John Hawthorne - -	Ditto.
„ 31st N. I. -	Ditto -	George Newbolt (retired, 31st December 1861)	Ditto.
„ 47th N. I. -	Ditto -	James Townshend Daniell (retired, 31st December 1861) - - -	Ditto.
„ 32nd N. I. -	Ditto -	Thomas Scott Horsbrugh (retired, 31st December 1861) - - -	Ditto.
„ 3rd E. L. C.	Ditto -	Stephen Francis Macmullen - -	Ditto.
„ 9th N. I. -	Ditto -	Robert Thatcher (retired, 31st December 1861) - - - -	Ditto.
Staff Corps -	Ditto -	Samuel Richard Tickell - -	Ditto.
Late 67th N. I. -	Ditto -	Robert Napier Raikes - - -	Ditto.
„ 33rd N. I. -	Ditto -	Anthony Martin (retired, 31st December 1861) - - - -	Ditto.
„ 42nd N. I. -	Ditto -	Andrew Hunter Ross (retired, 31st December 1861) - - -	Ditto.
„ 48th N. I. -	Ditto -	Christopher Hasell (deceased, 24th May 1861)	Ditto.
„ 30th N. I. -	Ditto -	John Morrieson (retired, 31st Dec. 1861) -	Ditto.
„ 4th E. L. C.	Ditto -	Edward Harvey (retired, 21st September 1861) - - - -	Ditto.
„ 55th N. I. -	Ditto -	Peter William Luard - - -	Ditto.
„ 48th N. I. -	Ditto -	Henry Lewis Bird (retired, 31st December 1861) - - - -	Ditto.
„ 17th N. I. -	Ditto -	Thomas Gordon St. George (retired, 31st December 1861) - - -	Ditto.

PROMOTIONS,—*continued.*

Corps.	Rank.	Names.	Date of Promotion to Lieutenant Colonel.
Staff Corps -	Major -	George Verner - - -	18th February 1861.
Late 3rd En. Regt.	Ditto -	John Cockerell Phillips (retired, 31st December 1861) - - -	Ditto.
„ 69th N. I. -	Ditto -	Edmund Sissmore (retired 31st December 1861) - - - -	Ditto.
„ 13th N. I. -	Ditto -	William McCulloch (retired, 31st December 1861) - - - -	Ditto.
„ 2nd E. B. F.	Ditto -	Alexander Boyd - - -	Ditto.
Staff Corps -	Ditto -	Richard Charles Lawrence, C. B. - -	Ditto.
Ditto -	Ditto -	Henry Nicoll - - -	Ditto.
Late 15th N. I. -	Ditto -	John William Carnegie, C. B. (removed from the Army, 5th June 1862) - -	Ditto.
„ 25th N. I. -	Ditto -	Charles James Richards, (retired, 31st Dec. 1861) - - - -	Ditto.
„ 38th N. I. -	Ditto -	Robert Christopher Tytler - -	Ditto.
„ 4th En. Regt	Ditto -	Goodricke Armstrong Fisher - -	Ditto.
„ 9th N. I. -	Ditto -	Robert Henry Sale (retired, 17th March 1861)	Ditto.
„ 66th N. I. -	Ditto -	Walter Stanhope Sherwill (retired, 31st Dec. 1861) - - - -	Ditto.
Staff Corps -	Ditto -	Septimus Harding Becher - -	Ditto.
Late 21st N. I. -	Ditto -	Joseph Chambers (retired, 31st Dec. 1861) -	Ditto.
„ 70th N. I. -	Ditto -	George Nuttall Greene (retired, 31st Dec. 1861)	Ditto.
„ 49th N. I. -	Ditto -	Henry James Piercy (retired, 31st Dec. 1861)	Ditto.
„ 25th N. I. -	Ditto -	Henry John Childe Shakespear (retired, 31st Dec. 1861) - - -	Ditto.
„ 30th N. I. -	Ditto -	Collingwood Foster Fenwick (retired, 31st Dec. 1861) - - -	Ditto.
„ 27th N. I. -	Ditto -	Charles Harris - - -	Ditto.
Staff Corps -	Ditto -	John Samuel Drury Tulloch - -	Ditto.
Late 57th N. I. -	Ditto -	Clare Sewell Salmon (retired, 31st Dec. 1861)	Ditto.
„ 11th N. I. -	Captain -	Samuel John Becher (retired, 31st Dec. 1861)	Ditto.
„ 14th N. I. -	Ditto -	Charles Lionel Showers - -	Ditto.
„ 43rd N. I. -	Ditto -	Robert Archibald Trotter (retired, 31st December 1861) - - -	Ditto.
Staff Corps. -	Ditto -	Augustus Turner - - -	Ditto.
Late 60th N. I. -	Ditto -	Daniel Stansbury (retired, 31st Dec. 1861) -	Ditto.
„ 36th N. I. -	Major -	Samuel Brougham Faddy - -	24th Feb. 1861.
„ 54th N. I. -	Ditto -	John William Carter - - -	Ditto.
Staff Corps -	Ditto -	Charles Fitzroy Miller Mundy - -	23rd March 1861.
Late 46th N. I. -	Ditto -	Gordon Caulfeild - - -	Ditto.
Staff Corps -	Ditto -	Robert Renny - - -	31st March 1861.
Late 66th N. I. -	Ditto -	Henry Strachey (retired, 31st Dec. 1861) -	12th June 1861.
Staff Corps. -	Ditto -	Henry Currey James - - -	Ditto.
Late 67th N. I. -	Ditto -	Edward William Hicks (retired, 31st Dec. 1861)	Ditto.
„ 39th N. I. -	Ditto -	Thomas Pownall (retired, 31st Dec. 1861) -	13th June 1861.
Staff Corps. -	Ditto -	Edward Tuite Dalton - - -	Ditto.
Ditto -	Ditto -	James Eardley Gastrell - -	11th Dec. 1861.
Late 33rd N. I. -	Ditto -	Thomas Watson (retired, 31st Dec. 1861) -	12th Dec. 1861.
Staff Corps. -	Ditto -	George Nicolson Oakes - -	3rd Jany. 1862.
Late 39th N. I. -	Ditto -	John Nelson Thomas - - -	9th February 1862.
Staff Corps -	Ditto -	Solomon Richards - - -	8th March 1862.
Ditto -	Ditto -	Montagu James Turnbull - -	28th June 1862.
Ditto -	Ditto -	Samuel Hugh James Davies - -	Ditto.
Late 5th En. Reg.	Ditto -	Alexander Brathwaite Fenwick (deceased, 25th November 1863) - -	10th January 1863.
Ditto -	Ditto -	William Robert Cunningham - -	31st January 1863.
Staff Corps -	Ditto -	John Colpoys Haughton - -	15th February 1863.
Late 5th En. L. C.	Ditto -	Francis Walker Drummond - -	2nd June 1863.
„ 19th N. I. -	Ditto -	Deane Christian Shute - -	12th June 1863.
Staff Corps -	Ditto -	Alfred Chicheley Plowden - -	13th June 1863.
Late 22nd N. I. -	Ditto -	Peter Drummond - - -	Ditto.
„ 34th N. I. -	Ditto -	Peter Henry Knight Dewaal - -	Ditto.

PROMOTIONS,—*continued.*

Corps.	Rank.	Names.	Date of Promotion to Lieutenant Colonel.
Late 29th N. I. -	Major -	Martin Boileau Whish - - -	13th June 1863.
„ 74th N. I. -	Ditto -	Joseph Pater Paterson Truscott Hawkey -	18th July 1863.
Staff Corps -	Ditto -	Alexander Robinson - - -	27th August 1863.
Late 45th N. I. -	Ditto -	Francis Geach Crossman - -	11th December 1863.
„ 74th N. I. -	Ditto -	William Frederick Newton Wallace (retired, 30th December 1863) - -	11th December 1863.
„ 29th N. I. -	Ditto -	Charles Samuel John Terrot - -	Ditto.
„ 6th En. Regt.	Ditto -	Rowland Rees Mainwaring - -	21st December 1863.
„ 65th N. I. -	Ditto -	Richard John Meade - - -	1st March 1864.
„ 4th N. I. -	Ditto -	George Remington Cookson - -	Ditto.
„ 43rd N. I. -	Ditto -	George Holroyd - - -	Ditto.
„ 13th N. I. -	Ditto -	Thomas Peach Waterman - - -	11th June 1864.
„ 22nd N. I. -	Ditto -	William John Hicks - - -	1st September 1864.
„ 11th N. I. -	Ditto -	James Wilberforce Lewis Bird - -	23rd September 1864.

		To be Majors.	Date of Promotion to Major.
Late 55th N. I. -	Captain -	Thomas Mouat Cameron, (retired, 27th April 1861.) - - -	18th February 1861.
„ 4th N. I. -	Ditto -	George Remington Cookson - -	Ditto.
„ 66th N. I. -	Ditto -	Henry Strachey (retired, 31st December 1861) - - - -	Ditto.
„ 71th N. I. -	Ditto -	Joseph Pater Paterson Truscott Hawkey -	Ditto.
Ditto -	Ditto -	William Frederick Newton Wallace (retired, 30th December 1863) - -	Ditto.
„ 22nd N. I. -	Ditto -	Peter Drummond - - -	Ditto.
„ 27th N. I. -	Ditto -	William Forbes - -	Ditto.
„ 69th N. I. -	Ditto -	Edward James Simpson - -	Ditto.
Staff Corps -	Ditto -	William Wyld (retired, 31st December 1861.)	Ditto.
Late 15th N. I. -	Ditto -	George Gibson Anderson - -	Ditto.
„ 39th N. I. -	Ditto -	John Nelson Thomas - - -	Ditto.
Ditto -	Ditto -	Robert Henry David Tulloh (retired. 30th September 1861) - - -	Ditto.
„ 34th N. I. -	Ditto -	Peter Henry Knight Dewaal - -	Ditto.
„ 39th N. I. -	Ditto -	Charles Jackson - - -	Ditto.
„ 46th N. I. -	Ditto -	Gordon Caulfeild - - -	Ditto.
„ 67th N. I. -	Ditto -	Edward William Hicks (retired, 31st December 1861) - - - -	Ditto.
„ 69th N. I. -	Ditto -	John Nisbett - - -	Ditto.
„ 66th N. I. -	Ditto -	John Scott Phillpotts - - -	Ditto.
„ 48th N. I. -	Ditto -	Theophilus Green - - -	Ditto.
„ 33rd N. I. -	Ditto -	Thomas Watson (retired, 31st December 1861) - - - -	Ditto.
„ 65th N. I. -	Ditto -	Henry Larkins Robertson - -	Ditto.
Staff Corps -	Ditto -	Alexander Robinson - - -	Ditto.
Late 2nd N. I. -	Ditto -	Nicholas Carnegie Boswell - -	Ditto.
„ 29th N. I. -	Ditto -	Martin Boileau Whish - - -	Ditto.
„ 72nd N. I. -	Ditto -	George Edward Ford (retired, 22nd December 1682) - - -	Ditto.
„ 45th N. I. -	Ditto -	Alexander Sutton Osborn Donaldson -	Ditto.
„ 27th N. I. -	Ditto -	Thomas Whittaker Seager -	Ditto.
„ 44th N. I. -	Ditto -	James Price Clarkson -	Ditto.
„ 38th N. I. -	Ditto -	Henry Richard Shelton -	Ditto.
„ 11th N. I. -	Ditto -	James Wilberforce Lewis Bird -	Ditto.
„ 5th E. R. -	Ditto -	Alexander Brathwaite Fenwick (deceased, 25th November 1863) - -	Ditto.
„ 5th E. R. -	Ditto -	William Robert Cunningham -	Ditto.
„ 18th N. I. -	Ditto -	Frederick Cooper Tombs (retired, 31st December 1861) -	Ditto.
Staff Corps -	Ditto -	Henry Mills -	Ditto.
Late 33rd N. I. -	Ditto -	Thomas Tulloh (retired, 15th August 1861) -	Ditto.
Ditto -	Ditto -	Trevor Henry Shum (retired, 19th Feb. 1861)	Ditto.
„ 6th E. R. -	Ditto -	Rowland Rees Mainwaring -	Ditto.

PROMOTIONS,—*continued.*

Corps.	Rank.	Names.	Date of Promotion to Major.
Late 5th E. L. C.	Captain -	Francis Walker Drummond -	18th February 1861.
„ 32nd N. I. -	Ditto -	Edward Close (retired, 12th September 1861)	Ditto.
„ 53rd N. I. -	Ditto -	The Baron Frederick August VonMeyern (retired, 10th September 1861) -	Ditto.
„ 69th N. I. -	Ditto -	Edward Tulloch -	Ditto.
„ 29th N. I. -	Ditto -	Charles Samuel John Terrot -	Ditto.
„ 65th N. I. -	Ditto -	Theodore Gordon (retired, 1st July 1863) -	Ditto.
„ 29th N. I. -	Ditto -	Langston Peter Faddy (retired, 9th Sept. 1861)	Ditto.
„ 43rd N. I. -	Ditto -	George Holroyd -	Ditto.
„ 8rd E. R. -	Ditto -	Robert Charles Stevenson (retired, 28th February 1861) -	Ditto.
Staff Corps. -	Ditto -	Benjamin Henderson, C. B. (deceased, 23rd August 1861) -	Ditto.
Late 13th N. I. -	Ditto -	Thomas Peach Waterman -	Ditto.
„ 61st N. I. -	Ditto -	Charles Brenton Basden -	Ditto.
„ 22nd N. I. -	Ditto -	William John Hicks -	Ditto.
„ 6th E. R. -	Ditto -	Charles Need -	Ditto.
„ 12th N. I. -	Ditto -	Robert Chardin Wroughton -	Ditto.
Staff Corps -	Ditto -	William Fullerton -	Ditto.
Late 33rd N. I. -	Ditto -	Henry Duncan Twysden -	Ditto.
„ 51st N. I. -	Ditto -	William Robert Wallace (retired, 29th February 1864) -	Ditto.
„ 64th N. I. -	Ditto -	Harry Elliott Young -	Ditto.
„ 67th N. I. -	Ditto -	William Charles Clifton (retired, 10th October 1861) -	Ditto.
„ 43rd N. I. -	Ditto -	Wredenhall Queiros Pogson -	Ditto.
„ 47th N. I. -	Ditto -	William Claye Watson -	Ditto.
„ 63rd N. I. -	Ditto -	Hugh Lowman Pester -	Ditto.
„ 3rd E. L. C.	Ditto -	Lenox James Farquharson -	Ditto.
„ 23rd N. I. -	Ditto -	Evelyn Bradford -	Ditto.
„ 14th N. I. -	Ditto -	Archibald Oliver Wood -	Ditto.
„ 3rd E. R. -	Ditto -	Edwin Thomas -	Ditto.
„ 16th N. I. -	Ditto -	William Graydon -	Ditto.
Staff Corps -	Ditto -	Andrew Macqueen -	Ditto.
Late 11th N. I. -	Ditto -	Charles Plowden St. John Law -	Ditto.
„ 50th N. I. -	Ditto -	Henry Earl Read -	Ditto.
„ 29th N. I. -	Ditto -	Hugh Murray Davidson (deceased, 25th September 1863) -	Ditto.
„ 22nd N. I. -	Ditto -	James William Smith (deceased, 19th July 1862) -	Ditto.
„ 69th N. I. -	Ditto -	John Wedderburn -	Ditto.
„ 70th N. I. -	Ditto -	William Thomas Garstin -	Ditto.
„ 12th N. I. -	Ditto -	John Thomas Stephenson Hall -	Ditto.
„ 64th N. I. -	Ditto -	Richard Nicholas -	Ditto.
„ 4th E. R. -	Ditto -	John Ward -	Ditto.
„ 34th N. I. -	Ditto -	Charles Curtis Drury -	Ditto.
„ 19th N. I. -	Ditto -	Lionel Radford Newhouse (deceased, 13th July 1862) -	Ditto.
„ 4th E. L. C.	Ditto -	Charles Dumbleton -	Ditto.
„ 6th E. R. -	Ditto -	Richard Francis Grindall (retired, 1st September 1864) -	Ditto.
„ 19th N. I. -	Ditto -	John MacDougall (retired, 1st April 1864)	Ditto.
„ 35th N. I. -	Ditto -	William Metcalf -	Ditto.
„ 52nd N. I. -	Ditto -	William Henry Lowther -	Ditto.
Staff Corps -	Ditto -	Arthur Walshman Owen -	Ditto.
Late 30th N. I. -	Ditto -	William Dunn Bishop -	Ditto.
Staff Corps -	Ditto -	Thomas Ellis Bridgeman Lees -	Ditto.
Ditto -	Ditto -	Charles Frederick Smith -	Ditto.
Late 56th N. I. -	Ditto -	Albert Balcombe Beatson -	Ditto.
Staff Corps -	Ditto -	Henry Rawlins Drew -	Ditto.
Late 4th N. I. -	Ditto -	George D'Aguilar -	Ditto.
„ 60th N. I. -	Ditto -	William Clarke Green -	Ditto.
„ 64th N. I. -	Ditto -	Robert Murray Nott (retired, 14th Jan. 1864)	8th March 1861.

PROMOTIONS,—*continued.*

Corps.	Rank.	Names.	Date of Promotion to Major.
Late 35th N. I. -	Captain -	Edward Robert Wiggins (retired, 27th September 1861) -	8th March 1861.
„ 62nd N. I. -	Ditto -	Edwin Shuckburgh Denniss -	2nd April 1861.
„ 3rd E. R. -	Ditto -	Charles Bazil Gibbons Bacon -	24th May 1861.
„ 62nd N. I. -	Ditto -	Henry Daniel Maunsell -	11th June 1861.
„ 40th N. I. -	Ditto -	John Samuel Douglas White (deceased, 25th September 1861) -	11th June 1861.
Staff Corps -	Ditto -	Marcus Richard Somerville (deceased, 3rd September 1862) -	12th June 1861.
Late 65th N. I. -	Ditto -	Charles Lyons Montgomery -	Ditto.
„ 29th N. I. -	Ditto -	Frederick George Thellusson (resigned, 25th July 1862) -	Ditto.
Staff Corps -	Ditto -	Holled Wallace Henry Coxe -	Ditto.
Late 57th N. I. -	Ditto -	Thomas Henry Wilson -	27th June 1861.
„ 9th N. I. -	Ditto -	John Anstruther Angus -	15th July 1861.
Staff Corps -	Ditto -	John Smith -	29th July 1861.
Late 16th N. I. -	Ditto -	George Byres Mainwaring -	8th Jan. 1862.
Staff Corps -	Ditto -	Edmund Henry Cullen Wintle -	Ditto.
Late 52nd N. I. -	Ditto -	Fleming Malcolm Martin (retired, 10th October 1862) -	Ditto.
„ 14th N. I. -	Ditto -	Edward Norman Perkins -	Ditto.
Staff Corps -	Ditto -	George Swiney -	30th Jan. 1862.
Ditto -	Ditto -	Alexander Stewart Allen -	23rd Feb. 1862.
Late 58th N. I. -	Ditto -	Frederick John Davies -	2nd March 1862.
„ 33rd N. I. -	Ditto -	John Chadwick Dickson -	7th April 1862.
„ 4th E. L. C.	Ditto -	Ernest Augustus Murray MacGregor -	8th June 1862.
„ 12th N. I. -	Ditto -	Patrick George Scot -	10th June 1862.
„ 5th E. R. -	Ditto -	James Mansfield Nuttall -	10th June 1862.
„ 30th N. I. -	Ditto -	Shakespear Sage -	11th June 1862.
„ 39th N. I. -	Lieutenant -	George Huntley Gordon - -	11th June 1862.
„ 29th N. I. -	Ditto -	Francis Ringler Thomson (deceased, 12th August 1862) - - -	Ditto.
Staff Corps -	Ditto -	George Bruce Malleson - -	Ditto.
Late 11th N. I. -	Ditto -	Fredk. Augustus Sage (retired, 31st March 1864) - - - -	Ditto.
„ 35th N. I. -	Ditto -	Robert Maxwell (retired, 31st May 1864) -	12th Ditto.
Staff Corps -	Ditto -	Charles Hopkins Byers - -	Ditto.
Late 21st N. I. -	Ditto -	Henry Edward Iremonger - -	19th Ditto.
„ 73rd N. I. -	Ditto -	Samuel Rogers (deceased, 27th Feb. 1864) -	Ditto.
„ 15th N. I. -	Ditto -	Henry Croker Cuppage - -	23rd Ditto.
„ 10th N. I. -	Ditto -	Jeffery Edward Lake Willows - -	Ditto.
„ 49th N. I. -	Ditto -	William Irwin- - - -	8th July 1862.
„ 13th N. I. -	Captain -	Edmund Smyth - - -	10th Ditto.
„ 51st N. I. -	Ditto -	Edward Robert Blair (deceased, 9th December 1863) - - -	Ditto.
Staff Corps -	Ditto -	Henry Boileau Adolphus Poulton - -	Ditto.
Ditto -	Ditto -	Bempde Henry Baugh - - -	Ditto.
Ditto -	Ditto -	Peter Henry Peck Gill - - -	25th Ditto.
Ditto -	Ditto -	Toovey Archibald Corbett - -	Ditto.
Late 42nd N. I. -	Ditto -	Edward Van Heythuysen Holt (retired, 18th November 1862) - - -	Ditto.
„ 5th E. R. -	Ditto -	Charles Frederick Hicks - -	Ditto.
Staff Corps -	Ditto -	William John Ward - - -	Ditto.
Late 45th N. I. -	Ditto -	Godfrey Colpoys Bloomfield - -	27th August 1862.
„ 72nd N. I. -	Ditto -	Charles Andrews - - -	Ditto.
„ 55th N. I. -	Ditto -	Robert Alexander Napper - -	9th Sept. 1862.
„ 32nd N. I. -	Ditto -	Charles Reay - - -	Ditto.
„ 4th E. R. -	Ditto -	Edward Thompson - - -	24th Ditto.
„ 22nd N. I. -	Ditto -	Charles Stephen Fowle - -	Ditto.
„ 24th N. I. -	Ditto -	John March Earle - - -	9th Dec. 1862.
Staff Corps -	Ditto -	Alexr. Mackay Mackenzie - -	Ditto.
Ditto -	Ditto -	Charles Irvine - - -	Ditto.
Late 56th N. I. -	Ditto -	Felix Vincent Richard Jervis - -	10th Ditto.

PROMOTIONS,—*continued.*

Corps.	Rank.	Names.	Date of Promotion to Major.
Staff Corps	Captain	Henry King	10th December 1862.
Late 47th N. I.	Ditto	Charles Pierrepont Lucas (retired, 23rd March 1863)	Ditto.
„ 35th N. I.	Ditto	Hugh Trevor Pollock (deceased, 29th April 1863)	28th Ditto.
Staff Corps	Ditto	Charles Murray	Ditto.
Ditto	Ditto	William Briggs	17th Feb. 1863.
Ditto	Ditto	John Guyse Sparke	Ditto.
Late 36th N. I.	Ditto	Edward Smalley	22nd Ditto.
„ 2nd E. B. F.	Ditto	John Forbes Campbell	25th Ditto.
Staff Corps	Ditto	Melville Francis Evatt	Ditto.
Ditto	Ditto	William Dashwood Hoste	4th April 1863.
Late 16th N. I.	Ditto	John James Dansey	10th June 1863.
Staff Corps	Ditto	James Sebastian Rawlins	Ditto.
Ditto	Ditto	William Henry Binny	Ditto.
Late 19th N. I.	Ditto	Samuel Richard John Owen	20th Ditto.
„ 30th N. I.	Ditto	George Frederick Frank Vincent	21st Ditto.
„ 5th E. R.	Ditto	Henry John Templer	10th July 1863.
„ 3rd E. R.	Ditto	Alexander Pond	11th Ditto.
„ 74th N. I.	Ditto	Hugh Grant	24th August 1863.
„ 31st N. I.	Ditto	Robert Havard Price	1st Sept. 1863.
„ 5th E. L. C.	Ditto	George Ward	1st December 1863.
Staff Corps	Ditto	Alexander Paterson	9th Ditto.
Late 45th N. I.	Ditto	Angelo Edward Osborn	Ditto.
„ 3rd E. R.	Ditto	Robert Farquhar Webster	Ditto.
Staff Corps	Ditto	James Thomas Norgate	Ditto.
Ditto	Ditto	Alfred LeGallais	1st January 1864.
Late 32nd N. I.	Ditto	John Collings Bonamy	Ditto.
Staff Corps	Ditto	Edgar John Spilsbury	16th Ditto.
Ditto	Ditto	Arther Elderton	27th Ditto.
Late 9th N. I.	Ditto	Arthur Crawford	Ditto.
„ 6th E. R.	Ditto	Frederick Procter Bailey	9th February 1864.
„ 36th N. I.	Ditto	John Richardson Auldjo	28th Ditto.
„ 24th N. I.	Ditto	Brooking Soady	1st April 1864.
„ 23rd N. I.	Ditto	George Veasy Balderston	21st Ditto.
„ 38th N. I.	Ditto	Thomas Wollams Holland	7th June 1864.
„ 27th N. I.	Ditto	Elliott Hyndman	Ditto.
„ 24th N. I.	Ditto	Alexander Irvine	8th Ditto.
„ 46th N. I.	Ditto	John Hanning Speke, (deceased)	Ditto.
„ 70th N. I.	Ditto	Robert Cony Whiting	Ditto.
		TO BE CAPTAINS.	
Late 4th N. I.	Lieutenant	John Robert Currie	18th February 1861.
Ditto	Ditto	Henry Auriol Prinsep	Ditto.
Late 48th N. I.	Ditto	George Corham Huxham	Ditto.
„ 50th N. I.	Ditto	Augustus William Bolton	Ditto.
Staff Corps	Ditto	Frederic Nicolas Miles	Ditto.
Late 10th N. I.	Ditto	James Andrews Mouat Biggs	Ditto.
„ 37th N. I.	Ditto	Orlando Manley Glubb (decd., 27th July 1861)	Ditto.
Staff Corps	Ditto	John Brenton Cox	Ditto.
Ditto	Ditto	Charles Vernon Jenkins	Ditto.
Late 46th N. I.	Ditto	Francis Dashwood Ogilvie	Ditto.
„ 2nd E. B. F.	Ditto	Charles Richard Blair (invalided, 2nd Apl. '61)	Ditto.
„ 2nd N. I.	Ditto	Jocelyn Pickard Cambridge	Ditto.
Staff Corps	Ditto	Robert Gordon Rogers	Ditto.
Late 33rd N. I.	Ditto	John Alfred Brereton	Ditto.
„ 36th N. I.	Ditto	Henry Richard Bradford	Ditto.
Staff Corps	Ditto	Frederick William Dunbar	Ditto.
Late 73rd N. I.	Ditto	Calvert Daw Stanley Clarke	Ditto.
„ 65th N. I.	Ditto	Alfred Combe	Ditto.
Staff Corps	Ditto	Boyle Torriano Stafford	Ditto.

PROMOTIONS,—*continued.*

Corps.	Rank.	Names.	Date of Promotion to Captain.
Late 33rd N. I. -	Lieutenant -	Joseph White Orchard - - -	18th February 1861.
Staff Corps -	Ditto -	John Arthur Henry Moore - -	Ditto.
Late 2nd E. B. F.	Ditto -	John Grant Sombre Matheson - -	Ditto.
Staff Corps -	Ditto -	Alexander Andrew Bruce - -	Ditto.
Late 10th N. I. -	Ditto -	Edward Louis Clogstoun (retired, 19th Feb. 1861) - - - -	Ditto.
„ 73rd N. I. -	Ditto -	Charles Noble McMullin - -	Ditto.
„ 70th N. I. -	Ditto -	William Matthew Grierson (deceased 21st April 1861) - - -	Ditto.
„ 2nd E. B. F.	Ditto -	The Hon'ble Frederick Barnewall Best (retired, 10th Aug. 1863) - - -	Ditto.
„ 63rd N. I. -	Ditto -	Joseph Reay - - - -	Ditto.
„ 64th N. I. -	Ditto -	Robert Durie Griffin - - -	Ditto.
Staff Corps -	Ditto -	Francis Booth Norman - - -	Ditto.
Ditto -	Ditto -	Richard Edward Oakes - - -	Ditto.
Late 52nd N. I. -	Ditto -	Newton Barton - - -	Ditto.
„ 69th N. I. -	Ditto -	Courtenay Gibbs Thorp (resigned, 15th October 1861) - - -	Ditto.
„ 27th N. I. -	Ditto -	Henry Albany Wyndham Waterfield -	Ditto.
„ 72nd N. I. -	Ditto -	Harry Hammon Lyster, v. c. - -	Ditto.
„ 55th N. I. -	Ditto -	Edward Humphrey Woodcock - -	Ditto.
„ 16th N. I. -	Ditto -	Arthur Cory - - - -	Ditto.
Staff Corps -	Ditto -	Bruce Neilson Smith - - -	Ditto.
Late 21st N. I. -	Ditto -	Francis John Craigie - - -	Ditto.
Staff Corps -	Ditto -	Robert Ochoncar Hawkins Forbes -	Ditto.
Late 58th N. I. -	Ditto -	Clephane Louis Richardson (deceased, 4th May 1861) - - -	Ditto.
„ 26th N. I. -	Ditto -	John Palmer Turton - - -	Ditto.
„ 36th N. I. -	Ditto -	William Wilson Clarke (deceased, 13th October 1863) - - - -	Ditto.
„ 46th N. I. -	Ditto -	Edward O'Brien Horsford - -	Ditto.
Staff Corps -	Ditto -	David Simpson Buist - - -	Ditto.
Ditto -	Ditto -	Henry Cape Smith - - -	Ditto.
Late 45th N. I. -	Ditto -	Augustus Arthur Currie - -	2nd March 1861.
„ 66th N. I. -	Ditto -	Robert Stannus Graves - -	Ditto.
„ 58th N. I. -	Ditto -	James Thompson - - -	Ditto.
Staff Corps -	Ditto -	Dacres William Wise - - -	14th April 1861.
Ditto -	Ditto -	Henry Zouch Darrah - - -	8th June 1861.
Late 60th N. I. -	Ditto -	William Butler Shawe - - -	Ditto.
Staff Corps -	Ditto -	James Thomas Harris - - -	27th June 1861.
Late 68th N. I. -	Ditto -	Hugh Henry Christian (retired, 26th May 1862)	Ditto.
„ 51st N. I. -	Ditto -	Edward Pitches Wilson Ripley - -	20th July 1861.
„ 31st N. I. -	Ditto -	Thomas Norris Baker - - -	20th September 1861.
Staff Corps -	Ditto -	Henri Campbell - - -	11th December 1861.
1st E. B. F. -	Ditto -	John Morland - - -	Ditto.
Staff Corps -	Ditto -	George William Manson - -	Ditto.
Late 39th N. I. -	Ditto -	William Alexander Garden - -	Ditto.
Staff Corps -	Ditto -	Beauchamp Colclough Urquhart - -	Ditto.
Late 16th N. I. -	Ditto -	Richard Henry Wall - - -	11th December 1861.
„ 47th N. I. -	Ditto -	William Gordon - - -	12th December 1861.
„ 28th N. I. -	Ditto -	Thomas Buttanshaw - - -	Ditto.
„ 19th N. I. -	Ditto -	Henry Macdonald - - -	20th December 1861.
Staff Corps -	Ditto -	William Jackson - - -	Ditto.
Ditto -	Ditto -	Henry Vincent Mathias - -	Ditto.
Late 3rd E. L. C. -	Ditto -	Francis Whitworth Russell - -	Ditto.
„ 4th N. I. -	Ditto -	William Playfair - - -	Ditto.
„ 20th N. I. -	Ditto -	John Hobart Tyler - - -	Ditto.
Staff Corps -	Ditto -	Augustus William Cripps (deceased, 28th August 1864) - - -	26th December 1861.
Late 41st N. I. -	Ditto -	Henry Inglis - - -	20th January 1862.
„ 3rd E. R. -	Ditto -	Melmoth Alaster Douglas Orchard -	21st January 1862.
Staff Corps -	Ditto -	John Angelo - - -	7th February 1862.
Late 47th N. I. -	Ditto -	Thomas William Evans (deceased, 25th July 1863)	16th February 1862.

PROMOTIONS.—*concluded.*

Corps.	Rank.	Names.	Date of Promotion to Captain.
Staff Corps	Lieutenant	Charles William Fletcher	20th February 1862.
Late 46th N. I.	Ditto	James John Russell	3rd March 1862.
„ 21st N. I.	Ditto	Thomas Gally Ross	20th March 1862.
„ 59th N. I.	Ditto	William Lowndes Randall	14th June 1862.
Staff Corps	Ditto	James Trevenen	Ditto.
Late 62nd N. I.	Ditto	William Cabell	26th June 1862.
„ 2nd E. L. C.	Ditto	Ambrose Dawson Jennings	4th July 1862.
„ 37th N. I.	Ditto	Frederick Augustus Buckley	17th July 1862.
„ 23rd N. I.	Ditto	George Bowen Cassan Simpson	9th December 1862.
„ 5th E. R.	Ditto	Lawrence Henry Williams	10th December 1862.
„ 24th N. I.	Ditto	George Hamilton Eardly Howard (deceased, 9th March 1863)	Ditto.
Staff Corps	Ditto	Thomas Edward Vander Gucht	20th December 1862.
Late 56th N. I.	Ditto	Clarence Comyn Taylor	Ditto.
Staff Corps	Ditto	Brooke Rynd Chambers	Ditto.
Late 54th N. I.	Ditto	William Edward Russell Roberts	Ditto.
„ 54th N. I.	Ditto	William Phaire	20th January 1863.
„ 21st N. I.	Ditto	Lionel Henry Planta DeHochepied Larpent	Ditto.
„ 11th N. I.	Ditto	Thomas Martin Shelley	Ditto.
„ 4th E. R.	Ditto	Frederick Macnaghten Armstrong	Ditto.
„ 44th N. I.	Ditto	Alexander Howe Bramley	Ditto.
Staff Corps	Ditto	Francis Henry Massey Sitwell	Ditto.
Late 31st N. I.	Ditto	Archibald Edwards Campbell	Ditto.
Staff Corps	Ditto	Thomas James Watson	20th February 1863.
Late 59th N. I.	Ditto	Mansfeldt George Smith	10th April 1863.
„ 38th N. I.	Ditto	Henry Foord Bamford	3rd May 1863.
„ 59th N. I.	Ditto	William Siddons Young	13th June 1863.
„ 4th E. R.	Ditto	William Pemberton Fisher	Ditto.
„ 37th N. I.	Ditto	Willoughby Charles Stanley Clarke	Ditto.
„ 18th N. I.	Ditto	Gavin Dring Crawfurd	14th June 1863.
Staff Corps	Ditto	Thomas Walter Rutherfurd	Ditto.
Ditto	Ditto	Willoughby Henry Garton	Ditto.
Late 63rd N. I.	Ditto	Cornelius Richardes	26th August 1863.
„ 1st E. B. F.	Ditto	Edwin Archibald Chester Lambert	12th December 1863.
„ 34th N. I.	Ditto	James Thomson	Ditto.
Staff Corps	Ditto	Frederick Jervis Ripley	20th December 1863.
Ditto	Ditto	Richard Manuel Sewell	Ditto.
Late 64th N. I.	Ditto	Frederick Thomas Bainbridge	20th January 1864.
„ 4th E. R.	Ditto	George Vincent Fosbery	Ditto.
„ 38th N. I.	Ditto	Francis Hollowell Inglefield	20th February 1864.
„ 49th N. I.	Ditto	Mark Kerr St. John	1st March 1864.
„ 52nd N. I.	Ditto	Douglas George Manning	12th June 1864.
„ 4th E. R.	Ditto	Edward Richard Cumberland Wilcox	13th June 1864.
„ 47th N. I.	Ditto	Henry Robert Brown Worsley	Ditto.
„ 57th N. I.	Ditto	Edmund Yeamans Walcott	20th June 1864.
„ 64th N. I.	Ditto	Alexander McLeod Stewart	Ditto.
„ 70th N. I.	Ditto	John Charles Campbell Daunt, V. C.	20th July 1864.
„ 40th N. I.	Ditto	Hardress Edmond Waller	10th August 1864.
„ 59th N. I.	Ditto	Alfred Whiting	26th August 1864.
Ditto	Ditto	Rowland Smith	Ditto.
„ 28th N. I.	Ditto	Alexander Bruce	20th October 1864.

MEMORANDUM.—The promotions of any of the above Officers who may already have been promoted by Brevet are hereby cancelled.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

No. 893 *of* 1864.—In conformity with Government General Order No. 144 of 1852, the following Statement of Deposits made at the Presidency Pay Office, during the month of October 1864, on account of the Estates of deceased European Commissioned, Non-commissioned, and Warrant Officers and Soldiers of the Indian Military Forces of Her Majesty, is published for general information; and it is hereby notified that claims to the Estates in question, which shall not be preferred to the Presidency Pay Master by Executors and Administrators before the conclusion of twelve months after the date of decease, cannot be attended to in this country, as the money, after that period, will be remitted to, and made payable by the Secretary of State for India.

Statement of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers and Soldiers of Her Majesty's Indian Military Service in the month of October 1864.

Date of Deposit.	On whose account.	Rank.	Corps.	General Number.	Date of decease.	Testate or Intestate.	Amount of monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total unclaimed amount deposited.	How disposed of. Amount paid in India.	Amount retained in India.	Amount remitted for payment in England. In Co.'s Rupees.	Equivalent in Sterling.	Rate of Exchange.
	Commissioned and Warrant Officers.						Rs. A. P	Rs. A. P.	Rs. A. P.	Rs. A. P.				
19th Oct. 1864	(*a*) Charles William Peter ...	Captain	Bengal Staff Corps ...	...	13th April 1864	Testate	16 3 11	...	16 3 11	16 3 11				
" " "	Edward Pettingal ...	Major General ...	Bengal Army ...	...	17th Nov. 1860 in London.	Unknown.	500 0 0	...	500 0 0					
" " "	(*b*) John Victor Volkers ...	Asstt. Apothecary	Sub-Medical Department ..	...	8th Aug. 1864	...	44 8 4	...	44 8 4					
" " "	James Hill	Conductor ...	Ordnance " ...	...	.....	...	71 8 6	...	71 8 6					
24th " "	Charles Theodore Schmitz ...	Asstt. Surgeon ...	Medical " ...	...	.....	...	65 3 0	..	65 3 0					
27th " "	(*c*) Mortimer John Slater ...	Lieutenant Colonel	Late 5th Eur. Regt. P. P. M. Lucknow ...	...	30th Oct. 1863	Will left	*2,577 4 0	...	*2,577 4 0					
29th " "	(*d*) Samuel Charles Wade ...	Hospital Steward...	Sub-Medical Establishment	...	5th May 1864	Testate	333 13 6	...	333 13 6					
31st " "	(*e*) Sydney Campbell Trower ...	Lieutenant ...	42nd Assam Lt. Infantry	..	12th June 1864	Intestate	1,518 7 3	...	1,518 7 3					
	Total .	.....	.....	...	.....	.....	5,127 0 6	...	5,127 0 6					

(*a*) Widow Mrs. Helen Ashmore Peter, 20th October 1864, paid Messrs. Grindlay and Co.
(*b*) Father Frederick Volkers, pensioned, residing at Shahjehanpore.
(*c*) Next of kin son, Christian name unknown, mother acts as executrix, Mrs. Slater No. 2, St. John Gordon, Notting Hill, new London.
(*d*) Widow Mrs. Amelia Shadwell Wade.
(*e*) Next of kin uncle Lieut. Col. C. P. Trower, Deputy Judge Advocate General, Fort William.

* Deducted (1) one anna for a receipt Stamp.

FORT WILLIAM;
PAY OFFICE,
The 31*st October* 1864.

C. F. M. MUNDY, *Lieut. Colonel,*
Presidency Pay Master.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

No. 302.

Fort William, the 5th November 1864.

Notifications.—Mr. J. W. Inglis, Assistant Engineer, 1st Class, Oudh, returned to duty on the 20th September 1864.

No. 303.

Captain F. H. Cobbe, Superintendent of Works, Jubbulpore, is granted preparatory leave of absence for one month, with effect from the 19th October 1864, to proceed to Calcutta prior to embarking for Europe.

Mr. Heyman, Executive Engineer, 2nd Division Northern Road, assumed charge of the Office of Superintendent of Works, Jubbulpore, on the evening of the 18th October 1864.

No. 304.

The 10th November 1864.

Baboo Mothooranath Chatterjee, Probationary Assistant Engineer, Bengal, having failed to qualify himself for permanent employment, is removed from the Public Works Department.

No. 305.

Lieutenant E. L. Marryat, Royal Engineers, (Bombay), Assistant Engineer, 2nd Class, assumed charge of the Nimar Division of Public Works on the 17th October 1864.

No. 306.

Assistant Overseer Doorgapershad Mookerjee held Executive charge of the Sumbulpore Division Public Works from the 1st September to the 3rd December 1862, and from the 26th May to the 25th July 1863.

No. 307.

Mr. W. H. Pigott, Accountant, Public Works Department, Central Provinces, has been granted six months' leave of absence on medical certificate, with effect from the 12th August 1864.

No. 308.

The Governor General in Council has been pleased to sanction the following re-arrangement of Public Works Divisions in the Central Provinces.

JUBBULPORE CIRCLE,

Under Superintendent of Works.

Jubbulpore Division,
Saugor Divison,
1st Division Great Northern Road,
2nd Do. Do.,
3rd Do. Do.

NAGPORE CIRCLE,

Under the Chief Engineer.

Nimar Division,
Kamptee Do.,
Nagpore Do.,
Southern Road Division,
Eastern Do. Do.,
Irrigation Division.

GODAVERY CIRCLE,

Under Superintending Engineer.

1st Barrier Division,
2nd Do. Do.

The Sumbulpore Division is abolished as a separate Executive charge.

Captain A. G. Priestley, Bengal Staff Corps, Executive Engineer Southern Road Division, is transferred to the 3rd Division Great Northern Road.

Lieutenant H. G. Puckle, Madras Native Infantry, Executive Engineer Sumbulpoor Division, is appointed Executive Engineer Southern Road Division.

No. 309.

The necessity for the appointment of a separate Superintending Engineer for the Lahore and Peshawur Road having ceased, that post is abolished, and the Executive Divisions in the Punjab are constituted into three Circles of Superintendence, as follows:—

1st Circle.

Peshawur Division,
Kohat Division,
Hazara Division,
Rawul Pindee Division,
1st Division Lahore and Peshawur Road,
2nd Do. Do. Do. Do.,
3rd Do. Do. Do. Do.

2nd Circle.

Delhie Division,
Lower Sirhind Division,
Upper Do. Do.,
Jullundur Division,
7th Division Grand Trunk Road,
8th Do Do. Do. Do.,
Bridges and Branch Roads Division,
Hill Roads Division.

3rd Circle.

Lahore Division,
Mooltan Division,
Ferozepoor Division,
Salt Range Division.

The Government of the Punjab has posted the Superintending Engineers as follows:—

Colonel A. Taylor, C. B., Royal Engineers, to the 1st or Western Circle.

Lieutenant Colonel C. W. Hutchinson, Royal Engineers, to the 2nd or Eastern Circle.

Captain A. Cadell, to the 3rd or Central Circle.

R. STRACHEY, *Col.*, R. E.
Secy. to the Govt. of India.

Quarterly Report for the Quarter ending 30th September 1864.

Report on the Examination of the Junior Unpassed Civil Servants in Persian, Urdu, Hindi and Bengali, held in July 1864.

PERSIAN.

Nos.	Names.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	McMinn ...	N. W. P.	21st Jan. 1863	23rd Jan. 1863	Passed on the 1st instant. Qualified for the public service, having passed in Hindi on 1st June 1863.
2	Church ...	Ditto ...	30th Oct. 1863	9th Nov. 1863	Passed on the 1st instant. Qualified for the public service, having passed in Hindi on 1st December 1863.
3	Boys ...	Ditto ...	30th Oct. 1863	9th Nov. 1863	Passed in Hindi on 8th February 1864.
4	Ogilvie ...	Ditto ...	22d Nov. 1863	26th Nov. 1863	Passed in Hindi on 2nd May 1864.
5	Smyth ...	Ditto ...	2nd Dec. 1863	7th Dec. 1863	Ditto ditto.
6	Harrison ...	Ditto ...	2nd Dec. 1863	7th Dec. 1863	Passed in Hindi on 8th February 1864.
7	Woodburn ...	Ditto ...	12th Dec. 1863	14th Dec. 1863	Passed on the 1st instant. Qualified for the public service, having passed in Hindi on 1st March 1864.
8	Williams ...	Ditto	12th Dec. 1863	14th Dec. 1863	Passed on the 1st instant. Qualified for the public service, having passed in Hindi on 8th February 1864. Studying for Honors in the Hindi language.
9	Champneys ...	Ditto ...	12th Dec. 1863	14th Dec. 1863	Passed in Hindi on 1st June 1864.
10	Young ...	Ditto ...	12th Dec. 1863	14th Dec. 1863	Passed in Hindi on 1st April 1864.
11	Patterson ...	Ditto .	20th Dec. 1863	2nd Jan. 1864	Passed on the 1st instant. Qualified for the public service, having passed in Hindi on 1st April 1864.
12	Wright ...	Ditto ...	15th Jan. 1864	8th Feb. 1864	Passed in Hindi on 1st April 1864.
13	Crosthwaite ...	Ditto ...	30th Oct. 1863	9th Nov. 1863	Studying at Meerut. Passed in Hindi on 16th February 1864.
14	Lister ...	Ditto ...	11th Dec. 1862	17th Dec. 1862	Leave on Medical Certificate to Europe. Passed in Hindi on 1st April 1863.

Report on the Examination of the Junior Unpassed Civil Servants,—continued.

URDU.

Nos.	Names.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Dalton ...	B. ...	8th Jan. 1864	18th Jan. 1864	Not passed in any language.
2	Campbell ...	B. ...	17th Jan. 1864	8th Feb. 1864	Passed on the 1st instant. Has to pass in a second language.
3	MacAuliffe ...	B. ...	9th Feb. 1864	22nd Feb. 1864	Ditto. ditto.
4	Bovell ...	B. ...	12th Mar. 1864	21st Mar. 1864	Ditto ditto.
5	Kirkwood ...	B. ...	2nd Dec. 1863	7th Dec. 1863	Studying at Bhaugulpore. Not passed in any language.

HINDI.

1	Kennedy ...	N. W. P.	14th Nov. 1863	17th Nov. 1863	Passed on the 1st instant. Qualified for the public service, having passed in Persian on 1st March 1864.
2	Crawford ...	Ditto ...	8th Jan. 1864	18th Jan. 1864	Passed on the 1st instant. Has to pass in a second language.
3	O'Brien ...	Ditto ...	11th Jan. 1864	18th Jan. 1864	Ditto ditto.
4	Roberts ...	Ditto ..	14th Nov. 1863	17th Nov. 1863	Passed in Persian on 1st June 1864. Qualified for the public service, having passed in Hindi on 2nd January 1864. Studying for Honors in the Hindi language.

BENGALI.

1	Testro ...	B. ...	14th Nov. 1863	17th Nov. 1863	Passed in Urdu on 1st April 1864.
2	Magrath ...	B. ...	14th Nov. 1863	17th Nov. 1963	Passed in Urdu on 2nd May 1864.
3	McWilliam ...	B. ...	22nd Nov. 1863	26th Nov. 1863	Passed on the 1st instant. Qualified for the public service, having passed in Urdu on 2nd January 1864. Studying for Honors in the Bengali language.
4	Birkmyre ...	B. ...	2nd Dec. 1863	7th Dec. 1863	Passed in Urdu on 2nd May 1864.
5	Ruddock ...	B. ...	2nd Dec. 1863	7th Dec. 1863	Ditto ditto.
6	Verner ...	B. ...	2nd Dec. 1863	7th Dec. 1863	Passed on the 1st instant. Qualified for the public service, having passed in Urdu on 1st March 1864.
7	Mosley ...	B. ...	12th Dec. 1863	14th Dec. 1863	Passed in Urdu on 1st June 1864.

Report on the Examination of the Junior Unpassed Civil Servants,—continued.

BENGALI,—*continued.*

Nos.	Names.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
8	Wilson ...	B. ...	24th Dec. 1863	2nd Jany. 1864	Passed on the 1st instant. Has to pass in a second language.
9	Webster ...	B. ...	8th Jan. 1864	18th Jan. 1864	Passed in Urdu on 2nd May 1864.
10	Coxhead ...	B. .	8th Jan. 1864	18th Jan. 1864	Ditto ditto.
11	Thompson ...	B.	17th Jan. 1864	8th Feb. 1864	Passed in Urdu on 1st June 1864.
12	Hurley ...	B.	14th Nov. 1863	17th Nov. 1863	Passed in Bengali on 1st June 1864. Qualified for the public service, having passed in Urdu on 1st March 1864. Studying for Honors in the Bengali language.
13	Quinn ...	B. ...	8th Jan. 1864	18th Jan. 1864	Studying at Benares. Passed in Urdu on 2nd May 1864.
14	Kinsey ...	B.	10th Oct. 1863	15th Oct. 1863	Leave on Medical Certificate to Kussowlie. Passed in Urdu on 1st March 1864.

Report on the Examination of the Junior Unpassed Civil Servants in Persian, Urdu, Hindi and Bengali held in August 1864.

PERSIAN.

Nos.	Names.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Boys ...	N. W. P.	30th Oct. 1863	9th Nov. 1863	Passed in Hindi on 8th February 1864.
2	Ogilvie ..	Ditto ...	22nd Nov. 1863	26th Nov. 1863	Passed in Hindi on 2nd May 1864.
3	Smyth ..	Ditto ...	2nd Dec. 1863	7th Dec. 1863	Ditto ditto.
4	Harrison ...	Ditto ...	Ditto ...	Ditto ...	Passed on the 1st instant. Qualified for the public service, having passed in Hindi on 8th February 1864.
5	Champneys ...	Ditto ...	12th Dec. 1863	14th Dec. 1863	Absent on Medical Certificate. Passed in Hindi on 1st June 1864.
6	Young ...	Ditto ...	Ditto ...	Ditto ...	Passed on the 1st instant. Qualified for the public service, having passed in Hindi on 1st April 1864.

Report on the Examination of the Junior Unpassed Civil Servants,—continued.

PERSIAN,—*continued.*

Nos.	Names.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
7	Crawford ...	N. W. P.	8th Jan. 1864	18th Jan. 1864	Passed in Hindi on 1st July 1864.
8	O'Brien ...	Ditto ...	11th Jan. 1864	Ditto ...	Absent on Medical Certificate. Passed in Hindi on 1st July 1864.
9	Wright ...	Ditto ...	15th Jan. 1864	8th Feb. 1864	Passed on the 1st instant. Qualified for the public service, having passed in Hindi on 1st April 1864. Studying for Honors in the Hindi language.
10	Crosthwaite ...	Ditto ...	30th Oct. 1863	9th Nov. 1863	Studying at Meerut. Passed on 4th July 1864. Qualified for the public service, having passed in Hindi on 16th February 1864.
11	Lister ...	Ditto ...	11th Dec. 1862	17th Dec. 1862	Leave on Medical Certificate to Europe. Passed in Hindi on 1st April 1863.
			URDU.		
1	Kirkwood ...	B. ...	2nd Dec. 1863	7th Dec. 1863.	Passed on the 1st instant. Has to pass in a second language.
2	Wilson ...	B. ...	24th Dec. 1863	2nd Jan. 1864	Passed in Bengali on 1st July 1864.
3	Dalton ...	B. ...	8th Jan. 1864	18th Jan. 1864	Not passed in any language.
			HINDI.		
1	Roberts ...	N. W. P.	14th Nov. 1863	17th Nov. 1863	Passed in Persian on 1st June 1864. Qualified for the public service, having passed in Hindi on 2nd January 1864. Studying for Honors in the Hindi language.
2	Williams ...	Ditto ...	12th Dec. 1363	14th Dec. 1863	Passed in Persian on 1st July 1864. Qualified for the public service, having passed in Hindi on 8th February 1864. Studying for Honors in the Hindi language.
			BENGALI.		
1	Magrath ..	B. ..	14th Nov. 1863	17th Nov. 1863	Passed in Urdu on 2nd May 1864.
2	Testro ...	B. ..	Ditto ...	Ditto ...	Passed on the 1st instant. Qualified for the public service, having passed in Urdu on 1st April 1864.
3	Birkmyre ...	B. ...	2nd Dec. 1863	7th Dec. 1863	Passed in Urdu on 2nd May 1864.

Report on the Examination of the Junior Unpassed Civil Servants,—continued.

BENGALI,—*continued.*

Nos.	Names.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
4	Ruddock ...	B. ...	2nd Dec. 1863	7th Dec. 1863	Passed in Urdu on 2nd May 1864.
5	Mosley ...	B. ...	12th Dec. 1863	14th Dec. 1863	Passed in Urdu on 1st June 1864.
6	Webster ...	B. ...	8th Jan. 1864	18th Jan. 1864	Passed in Urdu on 2nd May 1864.
7	Coxhead ...	B. ...	Ditto ...	Ditto ...	Ditto ditto.
8	Thompson ...	B. ...	17th Jan. 1864	8th Feb. 1864	Passed in Urdu on 1st June 1864.
9	Campbell ...	B. ...	Ditto ...	Ditto ...	Passed in Urdu on 1st July 1864.
10	MacAuliffe ...	B. ..	9th Feb. 1864	22nd Feb. 1864	Ditto ditto.
11	Bovell ...	B. ...	12th Mar. 1864	21st Mar. 1864	Ditto ditto.
12	Hurley ...	B. ...	14th Nov. 1863	17th Nov. 1863	Passed in Bengali on 1st June 1864. Qualified for the public service, having passed in Urdu on 1st March 1864. Studying for Honors in the Bengali language.
13	McWilliam ...	B. ...	22nd Nov. 1863	26th Nov. 1863	Passed in Bengali on 1st July 1864. Qualified for the public service, having passed in Urdu on 2nd January 1864. Studying for Honors in the Bengali language.
14	Quinn ...	B. ...	8th Jan. 1864	18th Jan. 1864	Studying at Benares. Passed in Urdu on 2nd May 1864.
15	Kinsey ...	B. ...	10th Oct. 1863	15th Oct. 1863	Leave on Medical Certificate to Kussowlie. Passed in Urdu on 1st March 1864.

Report on the Examination of the Junior Unpassed Civil Servants in Persian, Urdu, Hindi and Bengali, held in September 1864.

PERSIAN.

Nos.	Names.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Ogilvie ...	N. W. P.	22nd Nov. 1863	26th Nov. 1863	Passed in Hindi on 2nd May 1864.
2	Smyth ...	Ditto ...	2nd Dec. 1863	7th Dec. 1863	Ditto ditto.

Report on the Examination of the Junior Unpassed Civil Servants,—continued.

PERSIAN,—*continued.*

Nos.	Names.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
3	Champneys ...	N. W. P.	12th Dec. 1863	14th Dec. 1863	Passed in Hindi on 1st June 1864.
4	Crawford ...	Ditto ...	8th Jan. 1864	18th Jan. 1864	Passed in Hindi on 1st July 1864.
5	O'Brien ...	Ditto ...	11th Jan. 1864	Ditto ...	Ditto ditto.
6	Boys ...	Ditto ...	30th Oct: 1863	9th Nov. 1863	Studying at Hazaribagh. Passed in Hindi on 8th Feb. 1864.
7	Lister ...	Ditto ...	11th Dec. 1862	17th Dec. 1862	Leave on Medical Certificate to Europe. Passed in Hindi on 1st April 1863.

URDU.

1	Dalton ...	B. ...	8th Jan. 1864	18th Jan. 1864	Passed on the 1st instant. Has to pass in a second language.
2	Wilson ...	B. ..	24th Dec. 1863	2nd Jan. 1864	Studying at Dacca. Passed in Bengali on 1st July 1864.

HINDI.

1	Roberts ...	N. W. P.	14th Nov. 1863	17th Nov. 1863	Passed for a Certificate of High Proficiency in Hindi on the 1st instant. Qualified for the public service, having passed in Persian on 1st June 1864, and Hindi on 2nd January 1864.
2	Williams ...	Ditto ...	12th Dec. 1863	14th Dec. 1863	Passed in Persian on 1st July 1864. Qualified for the public service, having passed in Hindi on 8th February 1864. Studying for Honors in the Hindi language.
3	Wright ...	Ditto ..	15th Jan. 1864	8th Feb. 1864	Passed in Persian on 1st August 1864. Qualified for the public service, having passed in Hindi on 1st April 1864. Studying for Honors in the Hindi language.
4	Jardine ...	Ditto ...	14th Nov. 1863	17th Nov. 1683	Passed in Hindi on 3rd June 1864 at Darjeeling. Qualified for the public service, having passed in Persian on 1st March 1864. Studying for Degree of Honor in the Hindi language.

Report on the Examination of the Junior Unpassed Civil Servants,—continued.

BENGALI.

Nos.	Names.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	Remarks.
1	Magrath ...	B. ..	14th Nov. 1863	17th Nov. 1863	Absent on Medical Certificate. Passed in Urdu on 2nd May 1864.
2	Birkmyre ...	B. ...	2nd Dec. 1863	7th Dec. 1863	Passed on the 1st instant. Qualified for the public service, having passed in Urdu on 2nd May 1864.
3	Ruddock ...	B. ...	2nd Dec. 1863	7th Dec. 1863	Ditto ditto.
4	Mosley ...	B. ...	12th Dec. 1863	14th Dec. 1863	Passed in Urdu on 1st June 1864.
5	Webster ...	B. ...	8th Jan. 1864	18th Jan. 1864	Passed on the 1st instant. Qualified for the public service, having passed in Urdu on 2nd May 1864.
6	Coxhead ...	B. ...	8th Jan. 1864	18th Jan. 1864	Ditto ditto.
7	Thompson ...	B. ...	17th Jan. 1864	8th Feb. 1864	Passed on the 1st instant. Qualified for the public service, having passed in Urdu on 1st June 1864. Studying for Honors in the Bengali language.
8	Campbell ...	B. ...	17th Jan. 1864	8th Feb. 1864	Passed on the 1st instant. Qualified for the public service, having passed in Urdu on 1st July 1864. Studying for Honors in the Bengali language.
9	MacAuliffe ...	B. ...	9th Feb. 1864	22nd Feb. 1864	Passed in Urdu on 1st July 1864.
10	Bovell ...	B. ...	12th Mar. 1864	21st Mar. 1864	Ditto ditto.
11	Kirkwood ...	B. ...	2nd Dec. 1863	7th Dec. 1863	Passed in Urdu on 1st August 1864.
12	Quinn ...	B. ...	8th Jan. 1864	18th Jan. 1864	Passed in Urdu on 2nd May 1864.
13	Hurley ...	B. ...	14th Nov. 1863	17th Nov. 1863	Passed in Bengali on 1st June 1864. Qualified for the public service, having passed in Urdu on 1st March 1864. Studying for Honors in the Bengali language.
14	McWilliam ...	B. ...	22d Nov. 1863	26th Nov. 1863	Passed in Bengali on 1st July 1864. Qualified for the public service, having passed in Urdu on 2nd January 1864. Studying for Honors in the Bengali language.

Report on the Examination of the Junior Unpassed Civil Servants,—concluded.

BENGALI,—*continued.*

Nos.	Names.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	Remarks.
15	Kinsey ...	B. ...	10th Oct. 1863	15th Oct. 1863	Leave on Medical Certificate to Kussowlie. Passed in Urdu on 1st March 1864.

By Order of the Board of Examiners,

W. N. LEES,
Secy. to the Board of Examiners.

Fort William,
The 29th October 1864.

No. 5185.

By Order of His Excellency the Governor General in Council,

ARTHUR HOWELL,
Offg. Under Secy. to the Govt. of India.

Fort William, Home Dept.,
The 7th November 1864.

ADVERTISEMENTS.

THE GAZETTE OF INDIA.

NOTICE.

In consequence of the return of the Members of the Government of India to the Presidency, the *Gazette of India* will, on and after the 15th of October, be published in Calcutta. All communications, therefore, regarding the *Gazette*, should be addressed to the Presidency Office.

LOST.

The Government Promissory Note No. 70928, of the 5 per cent. loan of 1857, dated the 28th February, for Co.'s Rs. 500, originally standing in the name of Jugut Mohenee Dabee and last endorsed to me. Payment of the above Note and of interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the proprietor.

Muddonmohun Chatterjee,
No. 6, Panchee Dobanny's Lane,
Jorasanko, Calcutta.

29th October 1864.

LOST.

The undermentioned Government Promissory Notes, standing in the name of Rughootom Bhuttacharjee, the proprietor, by whom they were never endorsed to any other person. Payment of the Notes, and of interest thereon, has been stopped at the Loan Office, and duplicates are applied for.:—

No. 7952 of 1835-36 for Co.'s Rs. 1,000.
" 17724 of 1842-43 ditto 1,000.
" 17726 ditto ditto 1,000.

NOTICE.

The interest and responsibility of Mr. John Ogle in our Firm ceased on the 29th September last.

November 11, 1864. J. Ogle,

NOTICE.

Tenders are invited for the supply of the following cloths, and will be received by the undersigned up to 1st December 1864 :—

1*st.*—American Drill, or cloth of similar texture and quality, to be delivered at Allahabad between 1st May and 30th June 1865. Quantity required, 3 lakhs of yards. Tenders to be for quantities of or above 10,000 yards.

2*nd.*—Turkey Red (Saloo), 1½ lakhs of yards, to be delivered at Allahabad during the month of January. Tenders to be for quantities of or above 5,000 yards.

2. Each Tender must be forwarded in a sealed packet superscribed "Tender for Cloth," and be addressed to the undersigned at Allahabad.

3. All tenders received will be opened in the Office of the Inspector General of Police at Allahabad, at noon of the 1st December 1864, and parties making tenders are requested to attend in person or by Agent.

4. For further particulars apply to the Office of the Inspector General of Police at Allahabad.

By order of the Hon'ble the Lieutenant Governor, North-Western Provinces,

M. H. Court,
Inspector General of Police,
North-Western Provinces.

STATEMENT of Government Promissory Notes enfaced for Payment of Interest in London, showing the total Amount outstanding according to the Registers received in this Office up to 5th November 1864.

	4 per cent. of 1824-25.	4 per cent. of 1828-29.	4 per cent. of 1832-33.	4 per cent. of 1835-36.	4 per cent. of 1842-43.	4 per cent. of 1854-55.	5 per cent. Public Works of 1854-55.	5 per cent. of 1856-57.	5½ per cent. of 1859-60.	3½ per cent. of 1853-54.	4½ per cent. of 1856-57.	Total Rs.
Amount brought forward from Statement dated 27th October 1864	53,000	300	25,47,500	23,45,400	94,97,600	64,98,700	31,61,000	4,62,97,500	2,26,22,300	18,600	16,500	9,30,58,400
ADD—												
Amount enfaced at Madras, as per Registers received up to date	...	...	...	...	...	2,000	...	...	...	...	...	2,000
Amount enfaced at Bombay, as per Registers received up to date	...	...	...	...	...	44,500	...	6,000	...	...	...	50,500
Amount enfaced at Calcutta up to date	...	...	...	...	1,000	3,000	3,000	1,00,500	3,000	...	...	1,10,500
Total ...	53,000	300	25,47,500	23,45,400	98,98,600	65,48,200	31,64,000	4,64,04,000	2,26,25,300	18,600	16,500	9,32,21,400
DEDUCT—												
Amount removed from the London Books, as per Registers received up to date ...	...	...	...	...	...	...	9,000	23,500	...	...	...	32,500
Total ...	53,000	300	25,47,500	23,45,400	98,98,600	65,48,200	31,55,000	4,63,80,500	2,26,25,300	18,600	16,500	9,31,88,900

FORT WILLIAM;
LOAN OFFICE,
The 11th November 1864.

R. P. HARRISON,
Acctt. Genl. to the Govt. of India.

SALE OF WASTE LAND AT MOHUMDEE.

Notice is hereby given that, should no objection be preferred under Act XXIII of 1863, rendering it necessary to defer sale, the several plots of Waste Land situate in the District of Mohumdee, which are entered in the list appended, will be sold by public auction on the 10th January 1865, to the hightest bidder, above the upset price of two Rupees and eight Annas (2-8-0) per acre, at the Office of the Deputy Commissioner at Lukheempoor. The sales will be made in the manner, and subject to the conditions, prescribed by the rules for the sale of Waste Land in Oudh.

Copies of the rules referred to, and forms of the Deed of Sale, can be obtained, on application, at the Office of the Chief Commissioner; and maps of the allotments, on a scale of four inches to a mile, may be seen at the Office of the Deputy Commissioner of Mohumdee.

T. H. KAVANAGH,
Offg. Deputy Commissioner.

List of Waste Lands available for sale in the Mohumdee District.

General Number.	Pergunnah.	Names of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
1	Bhoor ...	Allotment No. 1 ...	2,291	Bounded on the west by Mr. Allen's grant; on the north by the villege Kamp; on the east by the village Kishunpoor; and on the south by the grant of Messrs. Saunders and Menzies. and the village Sooltanpoor of District Shajehanpoor, from which it is separated by the Oel River.	The River Chowka flows two miles from the northern boundary.
2	Alleegunj ...	Allotment No. 2 ...	1,221	Bounded on the west by Mr. Foy's grant; on the north by the village Buhadurnuggur; on the east by the village Umbara; and on the south by the grant of Ahmud Allee.	
3	Hyderabad..	Allotment No. 3 ...	5,272	Bounded on the west by the grants of Abdool Wahid and Mr. Singer on the north; and north-east by the River Oel, which separates it from the grants of Mr. Meakin, Mr. Foy, and Ussud Allee; on the south by the villages Sikundurpoor, Khujooa, Puharpoor, Huzrutpoor, Kookra, and Khunjunpoor.	
4	Ditto ...	Allotment No. 4 ...	2,555	Bounded on the west by allotment No. 5; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel River; on the south-east by Mr. Singer's grant; and on the south-west by Captain William Hearsey's grant.	
5	Ditto ...	Allotment No. 5 ...	3,703	Bounded on the west by the villages Mudarpoor, Bhoodapoor, Byspoor, Jurowlee, and Sera Mow of District Shajehanpoor; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel River; on the east by allotment No. 4 and Captain William Hearsey's grant; and on the south-east by the village Mylanee.	The boundary between this allotment and the villages of District Shajehanpoor is disputed by the proprietors of the latter.
6	Ditto ...	Allotment No. 6 ...	760	Bounded on the north-west by the village Lurtee of District Shajehanpoor; on the north-east by the villages Mylanee and Sulabutnuggur; on the south by allotment No. 7; and on the south-west by the village Nurota of District Shajehanpoor, from which it is separated by the Kutna River.	
7	Ditto ...	Allotment No. 7 ...	5,011	Bounded on the west by the villages Soonbaree and Nurota of District Shajehanpoor, from which it is separated by the Kutna River; on the north by allotment No. 6 and the village Sulabutnuggur; on the east by allotments Nos. 8 and 9, from which it is separated by a water channel; on the south by the village Kurehta; and on the south-west by Mr. Powell's grant.	

List of Waste Lands available for sale,—continued.

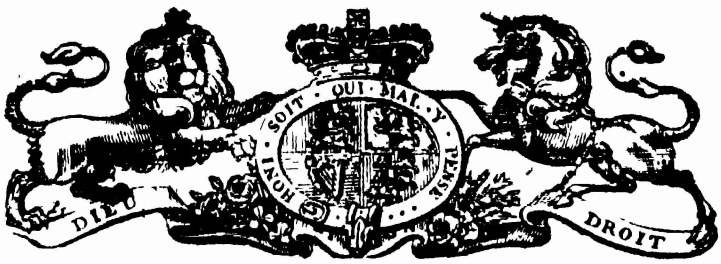
General Number.	Pergunnah.	Name of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
8	Hyderabad ..	Allotment No. 8. ...	5,005	Bounded on the west by allotment No. 7 and the villages Sulabutnuggur and Mylanee; on the north by Captain William Hearsey's grant; on the north-east by the grants of Mr. Singer and Abdool Wahid; on the east by the village Puharnuggur; and on the south by allotment No. 9.	
9	Ditto ...	Allotment No. 9 ...	5,014	Bounded on the west by the village Kurehta and allotment No. 7, from which it is separated by a water channel; on the north by allotment No. 8; on the east by the villages Puharnuggur and Jutpoorwa; and on the south by Mr. Carew's grant.	
10	Ditto ...	Allotment No. 10 ...	5,345	Bounded on the west by Mr. Carew's grant; on the north by the villages Hurdowa, Dhankha, and Kulinjurpoor; on the east by allotment No. 11; and on the south-west by the villages Subsarpoor and Ussowa.	
11	Ditto ...	Allotment No. 11 ...	5,202	Bounded on the west by allotment No. 10; on the north by the villages Kulinjurpoor and Halarpoor, and Mr. Read's grant; on the east by Mr. Hamilton's grant; on the south-east by the villages Nugra, Umlia, and Kuklapoor; on the south by the village Koonwurpoor and Mr. Smith's grant; and on the south-west by the village Subsarpoor.	
12	Karunpoor ..	Allotment No. 12 ...	408	Bounded on the west by Mr. Hamilton's grant; on the north by Mr Read's grant; on the east by Captain John Hearsey's grant; and on the south-east by the village Bhoorwara, from which it is separated by the made road from Gola to Alleegunj.	
13	Hyderabad ..	Allotment No. 13 ...	622	Bounded on the west by Mr. Carnegy's grant; on the north by the village Purelee; on the east by Captain William Hearsey's second grant; and on the south by Mr. Carnegy's second grant, from which it is separated by the Kutna River.	

SHAJEHANPOOR,
The 29th July 1864.

JOHN CAVANAGH,
Asst. Supdt., Settlement and Survey.

Printed and Published for the Government of India, by O. T. CUTTER, *at the Military Orphan Press.*

No. 46.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, NOVEMBER 19, 1864.

HOME DEPARTMENT.

No. 5502.

Fort William, the 16th November 1864.

Notifications.—The Governor General in Council is pleased to attach Messrs. G. Smyth, H. S. Boys, and F. N. Wright, of the Civil Service, reported qualified for the Public Service, to the North Western Provinces, the Punjab, and Oude.

No. 5503.

Mr. F. N. Wright, a Junior Civil Servant, having obtained a certificate of High Proficiency in Hindi, has been presented with the authorized donation of Rs. 800.

No. 5504.

The 17th November 1864.

The following Extract, paragraph 1, from a Despatch from the Secretary of State, No. 75, dated 29th September, is published for general information :—

1. "The undermentioned gentlemen have been appointed Members of the Bengal Civil Service in the following order, and to the Divisions of your Presidency, respectively placed against their names :—

Mr. Robert Fulton Rampini ... N. W. Provinces, Punjab & Oude.
" George Smeaton ... Ditto.
" John William Neill ... Ditto.
" Charles Montgomery Rivaz, Ditto.
" Septimus Smet Thorburn.. Lower Provinces.
" Fred. Wm. Richards Fryer, N. W. Provinces, Punjab & Oude.
" Abraham Wm. Stogdon... Ditto.
" Frederick Venning ... Ditto.
" Richard Wylme Trafford .. Ditto.
" John Revans Hallett ... Lower Provinces.
" Frederic d'Olbert Bullock, N. W. Provinces, Punjab & Oude.
" Thos. Creswick Huddlestone, Ditto.
" Hamilton Winkup Gordon, Lower Provinces.
Mr. John William Gardiner... N. W. Provinces, Punjab & Oude.
" Francis Porten Beachcroft.. Ditto.
" James Maurice Pears ... Lower Provinces.
" George Jasper Nicholls ... N. W. Provinces, Punjab & Oude.
" Alexander Munson ... Lower Provinces.
" William Fitzpatrick Meres, Ditto.
" Thomas Edward Ellison... N. W. Provinces, Punjab & Oude.
" Geo. Jas. Spence Hodgkinson, Lower Provinces.

No. 5505.

One month's leave of absence on medical certificate, from the 1st November 1864, is granted to Dr. H. J. Beach, Civil Assistant Surgeon of Chandah, in the Central Provinces, preparatory to his applying for furlough to Europe.

No. 5507.

The 18th November 1864.

Mr. B. B. Doyle, Superintendent of Police, 1st Grade, British Burmah, has obtained six weeks' privilege leave of absence, from the 14th September 1864.

No. 5508.

The Governor General in Council is pleased to direct the following additions to be made to List No. I, published under date the 29th September 1854, of parties authorized to send by Post, without actual payment of postage, all letters, packets, or parcels *bonâ fide* and exclusively on the Public Service, viz. :—

The Superintendent of Vaccination in the Punjab.

Deputy Inspector General of Ordnance and Magazines, Madras.

No. 5513.

The Governor General in Council is pleased to direct the following additions to be made to List

No. II, published under date the 29th September 1854, of parties authorized to send letters and Official Gazetes *bonâ fide* and exclusively on the Public Service, relating to the business of their respective departments, without actual payment of postage, but only to the authorities hereinafter named, viz. :—

Warrant Officers in charge of Magazines or Depôts, Madras ...	to	All Officers of the Ordnance Department, Officers Commanding Corps located within the range of the Magagine or Depôt, and Local Commissariat Officers.
The Supervisor of Ganges Works ..	to	His superiors in the Public Works Department, viz., Superintending and Chief Engineers, and Secretary to Government, and to the Controller and Examiner of Public Works Accounts.

No. 5518.

The undermentioned gentlemen, appointed by the Secretary of State for India Members of Her Majesty's Civil Service on the Bengal Establishment, reported this day their arrival at the Sandheads on the 11th idem, per Steam Ship "Candia," viz:—

Messrs. Abraham William Stogdon, Francis Porten Beacheroft, Hamilton Winkup Gordon, and Alexander Manson.

No. 5519.

Dr. H. M. Cannon, M. D., Inspector of Prisons in Oude, returned from the leave granted to him in G. O. No. 173, dated 14th May last, and resumed charge of his Office from Major A. E. Wilkinson on the forenoon of the 4th instant.

R. N. Cust,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

POLITICAL.

Fort William, the 12th November 1864.

Proclamation.—For many years past outrages have been committed by subjects of the Bootan Government within British Territory, and in the Territories of the Rajahs of Sikhim and Cooch Behar. In these outrages property has been plundered and destroyed, lives have been taken, and many innocent persons have been carried into and are still held in captivity.

The British Government, ever sincerely desirous of maintaining friendly relations with neighbouring States, and especially mindful of the obligations imposed on it by the Treaty of 1774, has endeavoured from time to time by conciliatory remonstrance to induce the Government of Bootan to punish the perpetrators of these crimes, to restore the plundered property, and to liberate the captives. But such remonstrances have never been successful, and, even when followed by serious warning, have failed to produce any satisfactory result. The British Government has been frequently deceived by vague assurances and promises for the future, but no property has ever been restored, no captive liberated, no offender punished, and the outrages have continued.

In 1863 the Government of India, being averse to the adoption of extreme measures for the protection of its subjects and dependent Allies, despatched a Special Mission to the Bootan Court, charged with proposals of a conciliatory character, but instructed to demand the surrender of all captives, the restoration of plundered property, and security for the future peace of the Frontier.

This pacific overture was insolently rejected by the Government of Bootan. Not only were restitution for the past and security for the future refused, but the British Envoy was insulted in open Durbar, and compelled, as the only means of ensuring the safe return of the Mission, to sign a document which the Government of India could only instantly repudiate.

For this insult the Governor General in Council determined to withhold for ever the annual payments previously made to the Bootan Government on account of the revenues of the Assam Dooars and Ambaree Falakotta, which had long been in the occupation of the British Government, and annexed those Districts permanently to British Territory. At the same time, still anxious to avoid an open rupture, the Governor General in Council addressed a letter to the Deb and Dhurma Rajahs, formally demanding that all captives detained in Bootan against their will should be released, and that all property carried off during the last five years should be restored.

To this demand the Government of Bootan has returned an evasive reply, from which can be gathered no hope that the just requisitions of the Government of India will ever be complied with, or that the security of the Frontier can be provided for otherwise than by depriving the Government of Bootan and its subjects of the means and opportunity of future aggression.

The Governor General in Council has therefore reluctantly resolved to occupy permanently and annex to British Territory the Bengal Dooars of Bootan, and so much of the Hill Territory, including the Forts of Dallingkot, Pasakha, and Dewangiri, as may be necessary to command the Passes, and to prevent hostile or predatory incursions of Bootanese into the Darjeeling District or into the Plains below. A Military Force, amply sufficient to occupy this tract and to overcome all resistance, has been assembled on the Frontier, and will now proceed to carry out this resolve.

All Chiefs, Zemindars, Munduls, Ryots, and other inhabitants of the tract in question are hereby required to submit to the authority of the British Government, to remain quietly in their homes, and to render assistance to the British Troops and to the Commissioner who is charged with the administration of the tract. Protection of life and property and a guarantee of all private rights is offered to those who do not resist, and strict justice will be done to all. The lands will be moderately assessed, and all oppression and extortion will be absolutely prohibited.

The future boundary between the Territories of the Queen of England and those of Bootan will be surveyed and marked off; and the authority of the Government of Bootan within this boundary will cease for ever.

By Order of the Governor General in Council,

H. M. DURAND, *Colonel,*
Secy. to the Govt. of India.

POLITICAL.

No. 487.

Fort William, the 14th November 1864.

The Viceroy and Governor General in Council is pleased to publish the following Despatch from the Secretary of State for general information :—

From H. M.'s Secy. of State for India, to His Excellency the Right Hon'ble the Govr. Genl. of India in Council (Political),—No. 58, *dated 23rd September* 1864.

SIR,—In continuation of my Despatch in this Department, No. 55, dated 31st ultimo, I transmit herewith copy of a Notification published in the *London Gazette* of the 9th instant, prohibiting the Vessels of War of either American belligerent from entering British Ports for the purpose of being dismantled or sold :—

Foreign Office, September 8, 1864.

It is hereby notified that Her Majesty has been pleased to order that, for the future, no Ship of War belonging to either of the belligerent powers of North America, shall be allowed to enter, or to remain, or be, in any of Her Majesty's Ports for the purpose of being dismantled or sold; and Her Majesty has been pleased to give directions to the Commissioners of Her Majesty's Customs, and to the Governors of Her Majesty's Colonies and Foreign Possessions, to see that this Order is properly carried into effect.

No. 493.

The Governor General in Council is pleased to recognize Mr. Bernard Lenmann as *ad interim* Consular Agent for the United States of America, at Moulmein, during the absence of Mr. W. Brooke.

No. 493.

Subject to the confirmation of Her Majesty's Government, the Governor General in Council is pleased to recognize Mr. Bernard Lenmann as Acting Vice Consul for His Majesty the King of Denmark at Moulmein, during the absence of Mr. W. Brooke.

No. 497.

The Viceroy and Governor General in Council is pleased to publish the following Telegrams, on the subject of rates to be charged for messages between India and England by the Mekran Coast and Sub-Marine Telegraph :—

Telegram,—From COLONEL STEWART, *Constantinople, to* Mr. WALTON, *Genl. Supt., Persian Gulf Line, Kurrachee,—dated 17th September* 1864.

The settlement of accounts is now arranged for in the manner originally suggested by me, but in order to allow of all European messages being repeated on the Indian lines, it is proposed to alter the rates east of Kurrachee as follows: from Kurrachee to Galle or Stations in Ceylon, sixteen shillings six pence, half of thirty-three shillings; Kurrachee to Rangoon, Pegu, or Stations east of Calcutta, thirteen shillings and six pence, half of twenty-seven shillings; Kurrachee to all other Indian Stations, nine and six pence, half of nineteen shillings. This will make the total charge, from London to Calcutta, Bombay, or Madras, exactly five pounds. Please communicate this to Colonel Douglas by telegraph, and say that our tables of tariff will be prepared on this ratified scale.

Telegram,—From MR. CARTHEW, *Inspr., Turkish Telegraphs, Burreh, to* MR. WALTON, *Genl. Supt., Persian Gulf Line,—dated 8th Sept.* 1864.

Dated Bagdad, 2nd September 1864.

Colonel Stewart has arrived at Constantinople, and requests me to inform you that the tariffs, as now settled, are as follows, viz. :—

		£	s.	d.
Constantinople to Khanakin	...	0	18	0
Ditto to Faô	...	1	2	0
Ditto to Kurrachee by each line	...	3	12	0

You are to alter the table of rates accordingly.

JUDICIAL.

No. 266.

His Excellency the Viceroy and Governor General in Council is pleased to appoint Captain R. G. Jones, of the 2nd Madras Cavalry, to be Magistrate and Judge of the Small Cause Court, in the Cantonment of Secunderabad, in the Nizam's Territories.

MILITARY.

No. 195.

Major H. Forbes, Commandant of the Bhopal Levy, has obtained 25 days' privilege leave of absence from the 1st November, or from such date as he may avail himself of it.

No. 197.

Assistant Surgeon W. Eddowes, of the Erinpoorah Irregular Force, has been granted privilege leave of absence for 30 days, from the 16th September last.

GENERAL.

No. 1204.

The undermentioned Officers serving in the Province of Oudh have passed the examination prescribed for Assistant Commissioners :—

For the Higher Standard.

Lieutenant F. Currie, Assistant Commissioner, 3rd Grade.
Lieutenant R. H. de Montmorency, Assistant Commissioner, 2nd Grade .. } With credit.

Lieutenant W. Phaire, Assistant Commissioner, 3rd Grade.
Mirza Kulb Alli, Extra Assistant Commissioner, 3rd Grade.
Mr. H. H. Butts ditto ditto, 3rd Grade.
Lieutenant C. Case, Assistant Commissioner, 3rd Grade.
Moonshee Huzaree Lall, Extra Assistant Commissioner, 3rd Grade.
Moonshee Madhopershad ditto ditto, 2nd Grade.
Syed Alli Hoosein, Extra Assistant Commissioner, 2nd Grade.
Mr. R. S. H. Haldane ditto ditto, 3rd Grade.
Tehseeldar Gujraj Singh ... With credit.
" Hurree Kishen.
" Syed Golam Hyder.
Moonserrim Baboo Beharee Lall.
Tehseeldar Brij Lall.

For the Lower Standard.

Lieut. J. Low, Assistant Commissioner, 3rd Grade.
Moonserrim Kalee Pershad } With credit.
" Kazee Mooroodeen } With credit.
Tehseeldar Pundit Kishen Lall } With credit.
" Pundit Deena Nath.
" Mahomed Kurreem Khan.
" Shunkur Dyal.
" Sheopershad.
" Mahomed Uskurree.
Acting Tehseeldar Dya Shunkur.
Tehseeldar Alli Buksh.
Acting Tehseeldar Azeezoodeen.
Tehseeldar Soondur Doss.
Peshkar Ameenoolla.
Acting Tehseeldar, Jowahir Sing
Tehseeldar Ram Chunder.

No. 1205.

Major J. Reid, Secretary to the Chief Commissioner of Oudh, resumed charge of his office on the afternoon of the 1st instant.

No. 1206.

Dinshajee Sorabjee is appointed to officiate as Extra Assistant Commissioner of the 4th class in the Central Provinces, during the absence on medical certificate of Moonshee Buktawur Sing, and is posted to the Wurdah District.

No. 1208.

Dr. F. Douglas, Civil Surgeon of Lucknow, has obtained privilege leave of absence for one month, from the 1st instant, or from such date as he may avail himself of it.

No. 1210.

Surgeon Major R. R. Sutliffe, Officiating Civil Surgeon of Thyetmyo, in British Burmah, made over charge of his duties to Assistant Surgeon B. T. Suffrein on the afternoon of the 16th September last.

No. 1211.

The services of the Reverend Dr. J. J. Carshore, Chaplain of Seetapore, in Oude, are placed at the disposal of the Government of the North-Western Provinces, from the 15th October, and not from the 1st October, as notified in G. O. No. 1199, dated 14th September.

No. 1214.

Lieutenant J. C. Berkeley, Officiating 2nd Assistant to the Agent Governor General for Central India, is appointed Assistant to the Agent Governor General for Central India for Boundary Settlements, vice Captain R. Jenkins, resigned.

No. 1216.

Mr. J. F. K. Hewitt, of the Bengal Civil Service, is appointed to be Settlement Officer of Raepore, in the Central Provinces.

No. 1219.

Mr. P. Carnegy, Settlement Officer of Fyzabad, in Oude, returned to his duty on the forenoon of the 20th October from the one month's privilege leave granted him in G. O. No. 1055, dated 31st August last.

No. 1232.

The 15th November 1864.

The services of Messrs. T. Roberts, E. H. Harrison, and S. M. Ogilvie, of the Civil Service, are placed at the disposal of the Punjab Government.

No. 1238.

Lieutenant R. A. Cole, Cantonment Magistrate and Superintendent of Police, Bangalore, returned to his duty on the 5th October.

No. 1239.

Mr. Harry Rivett-Carnac, Settlement Officers Wurda and Chanda Districts, Central Provinces, has obtained two months' privilege leave of absence, from such date as he may avail himself of it.

No 1240.

Mr. A. H. Harington, B. A., Assistant Commissioner in Oudh, has obtained fifteen months' leave of absence on medical certificate, to proceed to Europe from the 24th October, on which date he was left by the Pilot at sea on board the P. and O. Company's Steamer "Golconda."

No. 1242.

Neamut Alee Khan, Extra Assistant Commissioner of Settlements, Oonao, in Oudh, returned to his duty on the morning of the 14th October, from the one month's privilege leave granted him in G. O. No. 1051, dated 31st August last.

No. 1246.

Lieutenant F. Currie, Assistant Commissioner of Roy Bareilly in Oudh, returned to his duty on the 1st October, from the leave granted him in G. O. No. 1002, dated 24th August last.

No. 1247.

With reference to G. O. dated 7th ultimo, No. 1503, Dr. G. Auchinleck, of Her Majesty's 81st Regiment, is appointed to act in medical charge of the Gwalior Political Agency, from the 17th September last, till such time as Surgeon Major S. A. Homan joins the appointment.

No. 897 *of* 1864—The following promotions and alterations of rank are made in the Subordinate Medical Department :—

PROMOTIONS.

Rank and Names.	Rank to which promoted.	From what date.	In whose room.
Hospital Apprentice T. Evans -	Asst. Apothecary	14th Sept. 1863	Assistant Apothecary S. DeCruz, promoted.
Ditto ditto J. Piner -	Ditto	21st Oct. „	Assistant Apothecary S. Bond, promoted.
Assistant Apothecary R. G. Philpott Hospital Apprentice H. C. Hodgkins	Hospital Steward Asst. Apothecary	7th Dec. „	Hospital Steward J. Slane, promoted.
Assistant Apothecary A. Lyons - Hospital Apprentice J. B. Harding -	Hospital Steward Asst. Apothecary	3rd Feb. 1864	Hospital Steward W. J. Gill, dismissed.
Hospital Steward J. Sleigh - Assistant Apothecary R. Pereira - Hospital Apprentice T. Preston -	Apothecary ... Hospital Steward Asst. Apothecary	4th „ „	Apothecary J. R. Higgins, pensioned.
Hospital Steward J. Judd - Assistant Apothecary J. M. Courtney Hospital Apprentice M. Kennedy -	Apothecary ... Hospital Steward Asst. Apothecary	4th March „	Apothecary R. Davis, pensioned.
Ditto ditto C. Cordell -	Ditto ...	12th „ „	Assistant Apothecary C. Peter, dismissed.
Assistant Apothecary T. Price - Hospital Apprentice G. Nesbitt -	Hospital Steward Asst. Apothecary	6th May „	Hospital Steward S. Wade, deceased.
Hospital Steward A. G. Price - Assistant Apothecary T. A. Earle - Hospital Apprentice C. Connolly -	Apothecary Hospital Steward Asst. Apothecary	26th „ „	Apothecary C. Baker, pensioned.
Hospital Steward J. J. Barnes - Assistant Apothecary T. Keefe - Hospital Apprentice J. A. S. Ellis -	Apothecary Hospital Steward Asst. Apothecary	26th „ „	Senior Apothecary D. Hodgkinson, pensioned.
Assistant Apothecary G. Davis - Hospital Apprentice J. R. Boyle -	Hospital Steward Asst. Apothecary	26th „ „	Senior Hospital Steward R. Morrow, pensioned.
Ditto ditto J. Barker -	Ditto .	8th June „	Assistant Apothecary J. G. Numantly, dismissed.
Hospital Steward J. Bailey - Assistant Apothecary H. Russell - Hospital Apprentice C. Peter -	Apothecary . Hospital Steward Asst. Apothecary	21st July „	Senior Apothecary J. Parnell, pensioned.
Ditto ditto A. Connolly -	Ditto ..	8th August „	Assistant Apothecary J. V. Volkers, deceased.

ALTERATIONS OF RANK.

Rank and Names.	To rank from	In whose room.
* Hospital Steward F. Fernandez (Supernumerary) - -	17th March 1862	Hospital Steward E. G. Collins, promoted.
* Hospital Steward S. Wilson -	9th April 1862	Ditto H. W. Tibbetts, deceased.
* Asst. Apothecary J. E. Lovegrove -	31st July 1863	Asst. Apothecary M. Monagan, dismissed.
* Ditto ditto T. Rogers -	16th Aug. „ .	Ditto S. Brooke, dismissed.
* Ditto ditto A. T. Tilbury -	30th „ „ .	Ditto J. F. Mills, promoted.
* Ditto ditto J. Doherty -	14th Sept. „ ...	Ditto C. Briscoe, promoted.
* Hospital Steward S. Bond -	21st Oct. „	Hospital Steward J. Johnstone, dismissed.

* Their promotions and the date of rank notified in Government General Order No 789. dated 23rd December 1863, are hereby cancelled.

No. 898 *of* 1864.—The following alterations of rank are made in the Ordnance Department, consequent on the transfer to the Pension Establishment in England of Conductor H. S. Hill, of that Department :—

ORDNANCE COMMISSARIAT DEPARTMENT.

ALTERATION OF RANK.

Names.	To rank from	In whose room.
Supernumerary Conductor John Connor -	7th February 1864	Vice Hill, pensioned in England, 6th February 1864.
Conductor John Bateman - -		
„ James Stagg - -	10th March 1864 ...	McKay, pensioned.
Supernumerary Conductor Duncan Revie -	30th „ „ ...	Vice Webb, deceased.
„ „ James Cargin -		
Conductor Charles Grossmith - -		
„ John Halliday - -	30th April „ ...	„ Quin, promoted.
„ James Brown - -	23rd June „ ..	„ Doyle, promoted.
„ John Callow - -	25th „ „ ..	„ Mallon, deceased.
Offg. Sub-Conductor Edmund Gorman -		
Conductor Thomas Geddings - -	23rd Aug. „ ...	„ Eason, deceased.
Offg. Sub-Conductor Andrew S. Sinclair -		
Sub-Condr., Offg. Conductor George Kirby	23rd „ „ ...	„ Geddings, promoted, and in room of Parker, on furlough.

No. 899 *of* 1864.—The undermentioned Warrant Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Assistant Apothecary Joseph Elias Lovegrove, of the Subordinate Medical Department ...	For 15 months.

The 15*th November* 1864.

No. 900 *of* 1864.—Lieutenant W. Rawlins, of the Madras Staff Corps, is permitted at his own request to resign his appointment of Adjutant in the 3rd Sikh Infantry, Punjab Irregular Force, and his services are accordingly placed at the disposal of the Government of Fort St. George.

No. 901 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment :—

PUNJAB IRREGULAR FORCE.

3rd Sikh Infantry.

Lieutenant J. Cook, General List, Infantry, doing duty, to be Adjutant, *vice* Lieutenant Rawlins, resigned.

No. 902 *of* 1864.—The following order issued by the Resident at Hyderabad is confirmed :—

No. 158, *dated* 29*th August* 1864.—Appointing Lieutenant G. B. Farrington, Madras Staff Corps, doing duty with the 24th Madras Native Infantry, to be a paid Doing-duty Officer, temporarily, in the 2nd Cavalry Hyderabad Contingent, during the period Lieutenant Walker may officiate as Adjutant, or until further orders.

The 16th November 1864.

No. 903 of 1864.—In supercession of Government General Order No. 480 of 1864, the following Scales of Riding House Furniture are prescribed for Batteries of Horse and Field Artillery, Regiments of European Cavalry, and for the Lahore Light Horse.

2. Riding School Furniture will be supplied through Barrack Masters of Stations, and will, in future, consist of the articles noted below, and will be allowed to Regiments and Brigades in the following proportions :—

Scale of Riding House furniture.

	Brigades of Royal Artillery.	Regiment of Cavalry.	Lahore Light Horse.
* Practice posts, complete, in sets of 8 pieces each, as follows :—			
2 Posts with heads for Cavalry cuts			
2 „ „ rings „ „ points.			
2 „ „ heads for Infantry cuts.			
2 „ „ leather balls for Infantry cuts -	1 Set.	1 Set.	1 Set.
* Leaping Bars, 15 feet - - - -	2	—	—
* „ 24 feet - - - -	—	1	1
Posts for Leaping Bars - - - -	2	2	—
Lances, Practice - - - -	—	24	4
Lance Foils - - - -	12	24	4
Sticks with baskets - - - -	—	24	6
Gloves, fencing - - - (pairs)	—	24	4
Masks, wire, face - - - -	—	24	4
Pads for breast - - - -	—	24	2
Masks for head - - - -	—	24	4
* Clubs - - - -	—	24	4
Fencing Foils - - - -	—	24	4
Fencing Jackets - - - -	—	24	4
Practice Swords - - - -	15 per Battery of Horse Artillery, 20 per Battery of Foot Artillery -	60	4

The articles marked thus* will be procured, like other Barrack supplies, from the Department of Public Works, the other articles will be supplied by the Ordnance Department.

3. The responsibility for the proper use of the articles will rest with the Regiment or Brigade requiring them, but on a Corps quitting a Station, they will be made over to the Barrack Master.

4. All repairs and renewals will be effected in accordance with the rules applicable to Barrack Furniture. The maximum rate to be charged for each article in all cases of loss or damage by wilful carelessness or neglect is shown below—

	Rs.	A.	P.	
Practice Posts - - - - -	39	2	6	per set.
Leaping Bar - - - - -	9	8	0	each.
Stands for Leaping Bar - - - -	20	0	0	
Lances, practice - - - - -	7	14	0	
Lance, Foils - - - - -	0	6	0	
Sticks with Baskets - - - - -	2	10	0	
Swords, Practice - - - - -	3	0	0	
Gloves, Fencing - - - - -	6	8	0	per pair.
Masks, wire, face - - - - -	5	12	0	each.
Pads for breast - - - - -	12	5	0	
Masks for head - - - - -	4	9	0	
Clubs - - - - -	2	0	0	per pair.
Foils, Fencing - - r - -	2	12	0	each.
Jackets, Fencing - - - - -	10	8	0	„

No. 904 *of* 1864.—The services of Lieutenant C. E. Armstrong, Royal Artillery, doing duty with the Artillery of the Hyderabad Contingent, are placed at the disposal of the Foreign Department.

No. 905 *of* 1864.—The undermentioned Officers having applied for admission to the Staff Corps under Government General Orders Nos. 530 and 531 of the 27th June last, are appointed to the Bengal Staff Corps from the dates specified opposite to their respective names, subject to the approval of Her Majesty's Secretary of State for India:—

Lieutenant Richard Thomas Hare, Royal Artillery, Assistant Commissioner, Dera Ishmael Khan, District Punjab.	19th February 1861.
Lieutenant Edwin Colnett Corbyn, late 46th Native Infantry, Assistant Commissioner, Mooltan District ...	25th October 1861.

No. 906 *of* 1864.—The undermentioned out-Pensioner of the Royal Hospital at Chelsea having been permitted to reside and draw his stipend in India, payment of pension is to be made and charged accordingly:—

	Rate of pension per diem.
Private Robert French, late of Her Majesty's 89th Foot.	8*d.* (eight pence), from the date on which he ceases to receive Regimental Pay.

No. 907 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Assistant Surgeon Richard Henry Perkins, of the Medical Department ...	For 3 years, under the old Regulations.

No. 908 *of* 1864.—The undermentioned Officer having completed twenty years' service, six years of which were on permanent staff employ, to be Major from the date specified opposite to his name, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Bengal Staff Corps.

Captain A. Paterson ...	8th November 1864.

No. 909 *of* 1864.—The undermentioned Officer having completed twelve years' service, four years of which were on permanent staff employ, to be Captain from the date specified opposite to his name under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Bengal Staff Corps.

Lieutenant B. N. Smith ...	7th November 1864.

No. 910 *of* 1864.—The services of Lieutenant R. W. E. Burrowes, of the General List, Infantry, Officiating Quarter Master, 16th Regiment Native Infantry, are placed at the disposal of the Home Department.

No. 911 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB IRREGULAR FORCE.

4th Cavalry.

Lieutenant W. F. S. Perry, of the General List, Infantry, to be Doing-duty Officer.

No. 912 *of* 1864.—The undermentioned individual of Her Majesty's Service is permitted to reside and draw his pay in India, as an out-Pensioner of Chelsea Hospital, according to the 23rd Clause of the Royal Warrant of the 1st July 1848, pending a reference to the Home Authorities as to the amount of his pension:—

Gunner Charles French, of the 24th Brigade Royal Artillery.

No. 913 *of* 1864.—With reference to Clause VII of Government General Order No. 734 of 9th September 1864, it is hereby notified that every Non-Commissioned Officer or Soldier passing an examination by the *first* Standard in Hindoostanee will be entitled to receive a donation of Rs. (90) ninety, and on passing by the *second* Standard of Rs. (90) ninety additional; or in the case of his passing at once by the *second* Standard Rs. (180) one hundred and eighty.

Warrant Officers who have not the advantage of Regimental Schools will receive the allowance laid down for Commissioned Officers.

This order is to be applicable to the three Presidencies, with effect from the date on which the new tests for examinations in the Native languages may come into operation.

No. 914 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Stud Department.

Lieutenant Colonel A. C. Plowden, of the Bengal Staff Corps, to be a First Class Assistant to fill an existing vacancy, subject to passing the Departmental tests laid down in Government General Order No. 531 of the 27th June 1864.

No. 915 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate:—

Captain (Brevet Major) James Hills, v. c., of the Royal Artillery, Brigade Major to the Inspector of Artillery, Northern Division	For 20 months under the new Regulations.

The 17th November 1864.

No. 916 *of* 1864.—The following promotions are made in the undermentioned Corps of the Native Army :—

PROMOTIONS.

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
3rd Regt. Bengal Cavy.	Ressaidar Nujeeb Beg ...	Ressaldar ...	29th Aug. 1864	Meer Mahaideezuma, deceased.
Ditto	Naib Ressaldar Wuzeer Ally ...	Ressaidar ...	29th „ „	Nujeeb Beg, promoted.
3rd Regt. Native Infy.	Jemadar Mirza Bahadoor Beg ...	Subadar ...	28th Feb. „	Sooknundun Tewary, deceased.
Ditto	Havildar Goolzar Sing ...	Jemadar ...	28th „ „	Mirza Bahadoor Beg, promoted.
Ditto	Ditto Beejae Sing ...	Ditto ...	1st May „	Sewdut Pandey, invalided.
13th Regt. Native Infy.	Subadar Hurkiah Khutree ...	Subadar Major	1st „ „	Budhya Khutree, ditto.
21st (the Punjab) Regt. Native Infy.	Jemadar Muzuffer Khan ...	Subadar ...	22nd Sept. 1863	Azim Khan, deceased.
Ditto	Havildar Yakoob Allee Shah ...	Jemadar ...	22nd „ „	Muzzuffer Khan, promoted.
22nd (Punjab) Regt. Native Infy.	Ditto Utter Sing ...	Ditto ...	1st July 1864	Roghoonath, invalided.
28th (Punjab) Regt. Native Infy.	Jemadar Ally Bux ...	Subadar ...	28th Nov. 1863	Jooahir Sing, deceased.
Ditto	Havildar Allum Shah ...	Jemadar ...	28th „ „	Ally Bux, promoted.
33rd Regt. Native Infy.	Ditto Nund Sing ...	Ditto ...	6th Sept. 1864	Kurreem Buksh, dismissed.
34th Regt. Native Infy.	Jemadar Gunness ...	Subadar ...	1st May „	Ramsurn Pandey, invalided.
Ditto	Ditto Uthul ...	Ditto ...	1st „ „	Munnoo Sing, ditto.
Ditto	Ditto Sewsahie Sing ...	Ditto ...	1st „ „	Sheikh Emambux, ditto.
Ditto	Havildar Sheikh Goolzar ...	Jemadar ...	1st „ „	Gunness, promoted.
Ditto	Ditto Sheikh Boodhun ...	Ditto ...	1st „ „	Uthul, ditto.
36th Regt. Native Infy.	Subadar Ramnewaj Sing ...	Subadar Major	18th Aug. „	Sewbuccus Sing, invalided.
Ditto Native Infy.	Jemadar Nehal Sing ...	Subadar ...	1st May „	Sewbuccus Sing, ditto.
Ditto	Ditto Kheeba Sing ...	Ditto ...	1st „ „	Pursun Tewary, ditto.
Ditto	Ditto Sheikh Mookeem ...	Ditto ...	1st „ „	Salarbux Khan, ditto.
Ditto	Ditto Makhun Sing ...	Ditto ...	1st „ „	Sewnath Panday, ditto.
Ditto	Ditto Bhowaney Sing ...	Ditto ...	1st „ „	Goordut Sing, ditto.
Ditto	Havildar Vuzeer Sing ...	Jemadar ...	1st „ „	Nehal Sing, promoted.
Ditto	Havildar Gunaise ...	Ditto ...	1st „ „	Kheeba Sing, ditto.
Ditto	Ditto Buldeo Sing ...	Ditto ...	1st „ „	Sheikh Mookeem, ditto.
Ditto	Ditto Bullah ...	Ditto ...	1st „ „	Makhun Sing, ditto.
Ditto	Ditto Dhunneeram ...	Ditto ...	1st „ „	Bhowaney Sing, ditto.
42nd (The Assam) Light Infy.	Jemadar Sheikh Nujub ...	Subadar ...	3rd June 1861	Mundur Kewas, invalided.
Ditto	Ditto Runbahadoor Sing ...	Ditto ...	3rd „ „	Sookdeo Kewas, ditto.

PROMOTIONS,—*continued.*

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
42nd (The Assam) Light Infy.	Jemadar Buckut Sing ...	Subadar ...	3rd June 1864	Dowlut Ghurtee, invalided.
Ditto	Ditto Sewphul Sing ...	Ditto ...	18th April 1862	Hurlall Sing, ditto.
Ditto	Havildar Kaleechurn ..	Jemadar ...	3rd June 1861	Sheikh Nujub, promoted.
Ditto	Ditto Hoomail Khan ...	Ditto ...	18th April 1862	Ramraj Sing, invalided.
Ditto	Ditto Kootub Alle Khan ...	Ditto ...	11th Aug. „	Ruttie Chowby, ditto.
44th (The Sylhet) Light Infy.	Jemadar Khurg Sing Ranah ...	Subadar ...	1st May 1864	Gungaram Bist, ditto.
Ditto	Havildar Munbode Tewary ...	Jemadar ...	1st „ „	KhurgSing Ranah, promoted.
Ditto	Ditto Dhunbeer Groom ...	Ditto ...	1st „ „	Sewnarain Jysee, invalided.
45th Regt. Native Infy.	Subadar Uttur Sing ...	Subadar Major	1st Sept. „	To complete the establishment.

No. 917 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Punjab Irregular Force, 1st Infantry.

Lieutenant H. J. Lawrence, General List, Infantry, to be paid Doing-duty Officer, temporarily, during the period Lieutenant Oliphant may officiate as Wing Officer, or until further orders.

No. 918 *of* 1864.—Captain A. Crawford, of the late 9th Native Infantry, is allowed an extension of leave from the 9th to the 27th August 1864, the date on which he returned to Bengal from sick leave to Australia.

No. 919 *of* 1864.—With reference to Government General Order No. 578 of the 26th April 1859, the name of Captain Henry Champion Moller, late of the 11th Native Infantry, now of Her Majesty's 101st Foot, is to be borne on the Army List and Returns as Captain Henry LeChampion Möller.

The 18th November 1864.

No. 920 *of* 1864.—The appointment of Assistant Surgeon N. C. Macnamara as Superintendent of the Eye Infirmary, announced in Government General Order No. 465 of the 3rd June 1864, is to be held to have effect from the 21st March 1864.

No. 921 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate:—

Captain James Cumine Burnett, of the 4th Madras Light Cavalry ...	For 20 months, under the new Regulations.

No. 922 *of* 1864.—The undermentioned Officer has reported his return from England:—

	Date of arrival at Fort William.
Lieutenant W. E. Chambers, of the late 19th Regiment Native Infantry, District Superintendent of Police, Bancoorah	6th Nov. 1864.

No. 923 *of* 1864.—The undermentioned Officer having completed five years' service as Lieutenant Colonel, to be Colonel in the Army, from the date specified opposite to his name, under the operation of Clause 8 of the Royal Warrant dated 31st January 1859, published in Government General Order No. 740, dated 20th May 1859, subject to Her Majesty's approval:—

BREVET.

To be Colonel in the Army.

Lieutenant Colonel Henry Milne, of the Bengal Infantry	25th Aug. 1864.

No. 924 *of* 1864.—His Excellency the Governor General in Council is pleased to confirm Assistant Surgeon O. Byrne in medical charge of the Buxar and Koruntadhee Studs, in which appointment he is now officiating, vice Assistant Surgeon J. L. Bryden, M. D., employed in the Office of the Principal Inspector General of the Medical Department.

No. 925 *of* 1864.—The services of Lieutenant W. L. Samuells, of the late 11th Regiment Native Infantry, are placed temporarily at the disposal of the Government of Bengal.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

No. 310.

Fort William, the 11th November 1864.

Notifications.—Major E. A. Saunders, Executive Engineer, 4th Class, officiating as Assistant to the Chief Engineer and Assistant Secretary to the Chief Commissioner, Central Provinces, is appointed to the executive charge of the Kamptee Division.

Mr. A. G. Crommelin, Controller of Accounts, 3rd Class, is transferred to the Executive Establishment as 1st Class Executive Engineer, and appointed Assistant to the Chief Engineer and Assistant Secretary to the Chief Commissioner, Central Provinces, with the powers of a Superintendent of Works.

Lieutenant R. F. Angelo, Assistant Engineer, 1st Class, Eastern Road Division, is posted to do duty in the Office of the Chief Engineer, Central Provinces.

Mr. J. T. Maclagan, Deputy Controller of Accounts in Oudh, now absent on leave to England, is transferred in the same capacity to the Central Provinces.

Captain B. J. Prior, Executive Engineer, 2nd Class, 3rd Division, Great Northern Road, is appointed to officiate as Controller of Public Works Accounts, Central Provinces, with the rank of 3rd Class Controller, during the absence of Mr. Maclagan, or until further orders.

Lieutenant J. P. Westmorland, R. E., Officiating Deputy Controller of Public Works Accounts in Oudh, is confirmed in that appointment, with the rank of Deputy Controller, 2nd Class.

No. 311.

The 16th November 1864.

Lieutenant H. McV. Crichton, R. E., Assistant Engineer, 2nd Class, British Burmah, is granted privilege leave for two months from the 8th October 1864.

No. 312.

Lieutenant H. McV. Crichton, R. E., Assistant Engineer, 2nd Class, British Burmah, is transferred to Bengal. This cancels the remainder of the privilege leave granted by this Office in Notification No. 311, dated

No. 313.

Lieutenant Delafosse, R. A., Probationary Assistant Engineer, Central Provinces, was transferred from the 2nd to the 1st Division Great Northern Road, with effect from the 1st May 1864.

No. 314.

Lieutenant G. F. L. Marshall, R. E., Probationary Assistant Engineer, is transferred from the Punjab to the North-Western Provinces, and Lieutenant F. D. M. Brown, Probationary Assistant Engineer, from the latter to the former Province.

No. 315.

The undermentioned temporary Assistant Overseers, attached to the Upper Godavery Circle, are permitted to resign their appointments in the Public Works Department:—

Mr. W. J. Cole.
Corporal J. Cormac.

No. 316.

Public Works Department Notification No. 159 of the 31st December last, transferring Sub-Conductor A. Gibson, Supervisor, Public Works Department, on leave to Europe, from the Punjab to Hyderabad, is cancelled.

R. STRACHEY, *Colonel*, R. E.
Secy. to the Govt. of India.

ADVERTISEMENTS.

NOTICE.

Tenders are invited for the supply of the following cloths, and will be received by the undersigned up to 1st December 1864:—

1*st.*—American Drill, or cloth of similar texture and quality, to be delivered at Allahabad between 1st May and 30th June 1865. Quantity required, 3 lakhs of yards. Tenders to be for quantities of or above 10,000 yards.

2*nd.*—Turkey Red (Saloo), 1½ lakhs of yards, to be delivered at Allahabad during the month of January. Tenders to be for quantities of or above 5,000 yards.

2. Each Tender must be forwarded in a sealed packet superscribed "Tender for Cloth," and be addressed to the undersigned at Allahabad.

3. All tenders received will be opened in the Office of the Inspector General of Police at Allahabad, at noon of the 1st December 1864, and parties making tenders are requested to attend in person or by Agent.

4. For further particulars apply to the Office of the Inspector General of Police at Allahabad.

By order of the Hon'ble the Lieutenant Governor, North-Western Provinces,

M. H. COURT,
Inspector General of Police,
North-Western Provinces.

NOTICE.

Wanted to purchase for breeding purposes in the Seonee District, Central Provinces, a good Arab Stallion. He must be of good blood, bone, and temper; young and sound. The warranty of a Veterinary Surgeon will be required ere purchase is completed.

Apply, sending a Descriptive Roll, price, and all other particulars, to

J. B. DENNYS, *Major,*
Deputy Commissioner.

SEONEE DEPY. COMMR.'S OFFICE;
30*th September* 1864.

BENGAL CIVIL FUND.

NOTICE.

The Half-Yearly General Meeting of Subscribers will be held at the Town Hall on Wednesday, the 25th January 1865, at 11 A. M., for the election of Managers for the ensuing year, and for the approval of the accounts of the past year.

By Order of the Managers,

A. M. MONTEATH,
Honorary Secretary.

CIVIL FUND,
The 14th November 1864.

CIVIL SERVICE ANNUITY FUND.

NOTICE.

The Annual General Meeting of Subscribers will be held at the Town Hall on Wednesday, the 25th January 1865, at 11 A. M., for the election of Managers for the ensuing year, and for the approval of the accounts of the past year.

By Order of the Managers,

A. M. MONTEATH,
Secretary.

CIVIL SERVICE ANNUITY FUND,
The 14th November 1864.

LOST.

The undermentioned Government Promissory Notes, standing in the name of Rughootom Bhuttacharjee, the proprietor, by whom they were never endorsed to any other person. Payment of the Notes, and of interest thereon, has been stopped at the Loan Office, and duplicates are applied for :—

No.	7952 of 1835-36	for Co.'s Rs.	1,000.
,,	17724 of 1842-43	ditto	1,000.
,,	17726 ditto	ditto	1,000.

LOST.

Lower half of a Promissory Note No. 179, dated 28th February, of 1856-57, for Rupees 1,000, during the past Cyclone, at Diamond Harbour.

BISSUMBER SIRCAR.

POSTAL NOTICE.

It is hereby notified for the information of the public that the rates of postage chargeable on letters sent by Her Majesty's contract Steamers viâ *Southampton* from India to the Netherlands have been reduced as follows :—

	As.	P.
½ oz.	5	4
1 oz.	10	8

and so on, adding 5 annas and 4 pie for each additional *half ounce* or fraction of a half ounce.

The above rates will cover the whole postage to the place of destination.

A. M. MONTEATH,
In charge of the Office of Director General of the Post Office of India.

CALCUTTA,
The 16th November 1864.

BENGAL OFFICIAL ARMY LIST.

The *Bengal Official Quarterly Army List*, No. X, corrected in the office of the Adjutant General up to the 1st of October 1864, is now ready. Price five Rupees *in advance*, and eight annas extra if sent by post. Apply to

CALCUTTA,
6, *Bankshall Street*,
26th October 1864.

O. T. CUTTER,
Publisher of the Bengal Official Army List.

FOR SALE,

At the Office of the Gazette of India.

A COLLECTION of TREATIES, ENGAGEMENTS, and SUNNUDS, relating to India and neighbouring countries, compiled by C. U. Aitchison, B. C. S., Under-Secretary to the Government of India in the Foreign Department.

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VOLUME II.—Containing the Treaties, &c., relating to the North-Western Provinces, Oudh, Nepal, the Punjab, and the States on the Punjab Frontier. Super royal, 8vo. pp. 456, with two Maps.

VOLUME III.—Containing the Treaties, &c., relating to the Peishwa, Nagpoor, and Bundlecund. Super royal, 8vo. pp. 588.

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STATEMENT of Government Promissory Notes enfaced for Payment of Interest in London, showing the total Amount outstanding according to the Registers received in this Office up to 14th November 1864.

	4 per cent. of 1824-25.	4 per cent. of 1828-29.	4 per cent. of 1832-33.	4 per cent. of 1835-36.	4 per cent. of 1842-43.	4 per cent. of 1854-55.	5 per cent. Public Works of 1854-55.	5 per cent. of 1856-57.	5½ per cent. of 1859-60.	3½ per cent. of 1853-54.	4½ per cent. of 1856-57.	Total Rs.
Amount brought forward from Statement dated 11th November 1864	53,000	300	25,47,500	23,45,400	94,98,600	65,48,200	31,55,000	4,63,80,500	2,26,25,300	18,600	16,500	9,31,88,900
DEDUCT— Amount removed from the London Books, as per Registers received up to date ...	...	...	...	...	...	...	..	..	1,44,900	...	...	1,44,900
Total ...	53,000	300	25,47,500	23,45,400	94,98,600	65,48,200	31,55,000	4,63,80,500	2,24,80,400	18,600	16,500	9,30,44,000

FORT WILLIAM;
LOAN OFFICE,
The 17th November 1864.

R. P. HARRISON,
Acctt. Genl. to the Govt. of India.

SALE OF WASTE LANDS IN THE PROVINCE OF OUDH.

Notice is hereby given that several plots of waste lands, in the District of Gonda, as shown in the accompanying list, will be sold by Auction to the highest bidder, above the upset price of Rs. 2-8, two Rupees eight annas per acre, on the 10th December 1864, at the Office of the Deputy Commissioner of Gonda, should no objection be preferred, such as to render it necessary to defer the sale, under the provisions of Act XXIII of 1863.

The sale will be made in the manner, and subject to the conditions, prescribed by the rules for the sale of waste lands in Oudh, and to the provisions of Act XXIII of 1863. Copies of the Local Rules for the sale of waste lands, and forms of the Deed of Sale, can be obtained on application at the Chief Commissioner's Office.

Maps on the scale 1,320 feet to an inch of all allotments can be seen at the Deputy Commissioner's Office.

J. S. Ross,
Depy. Commr. of Gonda.

List of Jungle Grants available for sale in the District of Gonda and Province of Oudh.

General Number.	Pergunnah.	Name of Grant.	Approximate No. of Acres.	Boundaries.
			Acres.	TURRUFGUNGE TEHSEEL.
1	Mahadewa ...	Gourah	1,301	East by the Nawabgunj pergunnah and Tikery jungle, from which this grant is separated by the river Chimnai; north by mouzah Kurdoh, and pergunnah Munkapoor, Tehseel Utroulah; west by mouzahs Chundowa, Purrainee Ramaipoor, Ajibnugger and Chundaha; south by mouzah Dabey and mouzah Gowriah.
2	Ditto ...	Scherya	626	North and east by river, on the other side of which is pergunnah Munkapoor, Tehseel Utroulah; south by mouzah Admulpoor and a tributary of Chimnai; west by mouzah Seherya, whence the grant takes its name.
3	Nawabgunje .	Surjapoor	1,058	East by Sujway river; north by mouzahs Kurrowndy and Bittawa, and Muzrah of Hurdwa; west by grant No. 4, Pertah Singh's Fort; south by Surjapoor and mouzah of Hurdwa.
4	Ditto ..	Pertab Singh's Fort...	1,327	East by grant No. 3; north by Bukkrya and Bittowrah; west by Ummerpoor and Chimnai river; south by grant No. 5 (Ramgurh).
5	Ditto ...	Ramgurh	2,983	East by Guraraya grant, and grant No. 6 (Liddhana); north by Hurdwa and Pursapoor; west and south by river Chimnai.
6	Ditto ...	Liddhana	163	East by Dr. Balquer's jungle grant; north by Guraraya grant; west by Chimnai river, and grant No. 5 (Ramgurh); south by zillah Goruckpoor, and mouzahs Liddhana and Gudnay, and river Chimnai.
				UTROULAH TEHSEEL.
7	Munkapoor ..	Chittowna Kote	3,080	East by the Munawar river; north by Munawar river and Sujway river; south by grant of Dr. Balquer; west by No. 8 (Sujway and Sookary).
8	Ditto .	Sujway and Sookary..	1,982	North by Sujway river; east by No. 7 (Chittowna Kote); south by grant of Dr. Balquer and mouzah Gundaray; west by No. 9, Tindoony.
9	Ditto ...	Tindoony	1,063	North by Sujway river; east by No. 8, Sujway and Sookary; south by Sookary stream and Gurraray jungle grant; west by mouzah Hurdwar, pergunnah Nawabgunje, Tehseel Turrufgunje.
10	Ditto ...	Kutahur ...	746	North by Yakoot Allie's grant; east by mouzahs Jullaha, Akkooray, and Munawar Nuddee; south by Munawar Nuddee, Chittcona jungle; west by mouzah Kutahur.
11	Ditto ...	Chowbaypoor ...	1,749	North by Biswee Nuddee and Sadoollanugger pergunnah; east by mouzahs Khurka, Sooraha, Umghutty, and grant of Rajah of Munkapoor; south by mouzahs Koorasin, Mechka, Choubeypoor, Byrama, and Murdhegurah; west by mouzah Cuttowlee Anuanaala.
12	Ditto ...	Gayghaut	961	North by Biswee river; east by mouzah Gayghaut; south by mouzahs Munsookpoor, and Taipoor, and Kuttwa, and Bursanyah; west by mouzahs Huttance and Goputpoor.
13	Bubnipair ...	Gowrah	1,238	North and east by Biswee river, with Mr. Cooke's grant on the other side; south by mouzahs of Goruckpoor zillah; west by mouzah Sookoolpoor and the Biswee river.
14	Ditto ...	Umwah	651	North by river Biswee; east by Sookoolpoor and river Biswee; south by mouzahs Muddunpoor, and Saharpoor, and Bunkutwa, and Bundraha and west by river Biswee.

List of Jungle Grants available for sale,—continued.

General Number.	Pergunnah	Name of Grant.	Approximate No. of Acres.	Boundaries.
			Acres.	UTROULAH TEHSEEL.
15	Bubnipair ...	Bidowly	771	North by mouzah Moorlecjote and Mahowlee Koree; east by Awratownda mouzah; south by mouzah Soorwa; west by mouzahs Munjwa, Bidowly, and Hurriah.
16	Ditto ...	Mahowlee Koree ...	1,145	West by Munawar Nuddee; north by Awlad Hoossain's grant; east by mouzahs Gunraha, Doorayna, Bukkraha, Misrowlee Mushmoura, Bishnawpoor and river Sowhee; south by Mahowlee Koree mouzah.
17	Ditto ...	Bugdur	613	North by river Biswee; east by mouzahs Bundhaha and Jumnaha; south by Ramdutpoor, and Materia maafee, and Misrowlee maafee, and Chundabhur maafee, and Chutkonoa; west by Bhurpoor.
18	Boorapair ..	Gharry Ghaut ...	2,034	South by Biswee river; east by Mr. Cooke's grant; north by Assamee Gorrary and Bussyna; and west by grant of Hurruttun Singh.
19	Ditto ..	Soomahee	888	East by river Kooany; north by Allipoor grant; west by mouzah Nurrainyah and Bumman goan; and south by Mr. Cooke's grant.
20	Ditto ...	Sawukpoor	1,409	North and east by Kooany river; south by mouzahs Chunderdass and Rajubaree; west by Hajeejote and Busteejote, and Bahadoorpoor, and Bustee, and Buhway, and Mahomedpoor.
21	Ditto ..	Sujjuniah	1,243	North by mouzahs Chandpoor, and Sahary, and Dowlutpoor, and Hutteagurh; east by mouzah Hussunpoor; south by Hurruttun Singh's grant; west by mouzahs Burrowleepoor and Muddapoor.
22	Ditto ..	Suggragurh	1,387	North by river Kooany; east by Soothea; south by mouzahs Muthwapoor, and Purranda, and Hussungurh, and Auradhuah; west by mouzah Islampoor.
23	Ditto ..	Humeerpoor	1,913	North by zillah Goruckpoor Kooany Nuddee; east by Kooany Nuddee, and mouzah Bundaha and mouzah Etyah; south by Bungoosra, Allipoor, Nurrainyah Sommaihye; west by Allowdeepoor, Asseepoor, Byspoor, Jullalpoor.
24	Sadoollanugger.	Bundraha .	2,230	North by river Kooany; east by Kooany and pergunnah Boorapair; south by mouzahs Raneepoor, Achulpoor Tindooah, Bhanpoor and Khoreepoor and Bhurowah, Lowkeeah Tahir; and west by Lowkeeahbhur and Maneeghurrah.
25	Ditto ...	Byaskooeah	4,264	North by Kooany river; east by mouzah Badheepoor; south by mouzah Dhowrapoor, and Dewary, and Kuttra, and Nawa Kote, and Bussawun Bunkut, and Prawunpoor, Sindhooah Raneepoor, Bunkuttwa, and Bitteeah, and Burrooah, and Roodowlee; west by Gonda Tehseel.
26	Utroulah ..	Pukkree	1,400	West by Kooany river; north by Gour grant and mouzahs Mohullee and Mohulla; east by Muddar Bux's grant; south by jungle grant, Goomree, and mouzah Pukkree.
27	Ditto ...	Gowur	1,222	North by mouzah Ramnugger, muzra Agaya; east by mouzah Agaya Sirsia; south by river Kooany; west by mouzah Goomree.
28	Ditto ..	Goomree	1,338	North by mouzah Rookhaya munjharee; mouzah Moojhany on the east and mouzah Bungowa; south by mouzahs Agaya and Goomree; and west by mouzahs Gowrar Goodhaina, Sewdialpoor, and Sawa Nuddee.
29	Ditto ..	Jufferabad	695	North by mouzah Jufferabad; east by mouzah Bahalee, and grant No. —; south by Kooany Nuddee and Sadoollanugger pergunnah; and west by grant Bhulwar.
30	Ditto ..	Bheetee (Etaie) ...	1,313	North by grant of Moulvie Mahomed Hossain; east by jungle grant Ramgurh; south by mouzah Islarah; west by mouzah Pukree and grant Pukree.
31	Ditto ...	Ramgurh	1,577	East by river Kooany; south also by river Kooany; north by grant of Mahomed Hossain; west by mouzah Islara, and by jungle grant Jufferabad.
32	Ditto ..	Gujpoor	2,000	East by zillah Goruckpoor; south and west by Kooany river; north by mouza Rampoor Etaie.
33	Ditto ...	Semra	862	North by mouzah Imlea and Nallah Khujjooah; east by pergunnah Utroulah; south by mouzah Chittaie; west by mouzah Shahpoor Etaie, mouzah Chumroopoor, mouzah Billaha.

GONDA, DEPY. COMMR.'S OFFICE;
The 11th May 1864.

W. KNIGHTON,
Offg. Depy. Commissioner.

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SUPPLEMENT TO

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CALCUTTA, SATURDAY, NOVEMBER 19, 1864.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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Government of India.

Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 and 25 Vic., cap. 67

The Council met at Government House on Friday, the 11th November 1864.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding*.

His Honor the Lieutenant Governor of Bengal.

The Hon'ble H. B. Harington.

The Hon'ble H. Sumner Maine.

The Hon'ble W. Grey.

The Hon'ble Claud H. Brown.

The Hon'ble J. N. Bullen.

The Hon'ble Mahárájá Viziarám Gajapati, Ráj Bahádur of Vizianagram.

The Hon'ble Rájá Sáhib Dyál Bahádur.

The Hon'ble G. Noble Taylor.

The Hon'ble W. Muir.

The Hon'ble R. N. Cust.

The Hon'ble Mr. Muir took the oath of allegiance, and the oath that he would faithfully discharge the duties of his office.

NEW CIVIL PROCEDURE BILL.

The Hon'ble MR. HARINGTON introduced the Bill for consolidating and amending the laws relating to the procedure of the Courts of Civil Judicature in British India, and moved that it be referred to a Select Committee. He said the remarks, with which he would accompany the introduction of this important Bill, must necessarily be, to a great extent, a repetition of what had already appeared in the Statement of Objects and Reasons, which was published with the draft Bill in the Official Gazette in the early part of the year, and a copy of which was in the hands of Hon'ble Members.

As the Council were aware, the Code of Civil Procedure, the revision of which was now proposed, was originally prepared in England by a Commission appointed by Her Majesty under the authority of an Act of Parliament. Any opinion which he might express upon the result of the labours of the Commission, so appointed, could carry with it very little weight; but he could not refrain from observing that he believed it to be impossible for any one, who had ever presided or practised in a Court of Justice, or who possessed any knowledge of Judicial Procedure, to read the Code prepared by Her Majesty's Commissioners without feeling the highest admiration of its merits, or without being struck with the immense improvements which it made in the Codes of Procedure of the three Presidencies, whose places it was intended to take. The reforms proposed by the Royal Commissioners were in their character comprehensive and fundamental. They abolished those interminable written pleadings of the old Code, which, replete generally with irrelevant matter and constant repetitions, wasted the time, and exhausted the strength of the Judges, who were compelled to listen to, and often to translate them; and, to quote the words of one of the learned Judges of the High Court at Calcutta, who having sat for sometime for the disposal of cases coming before the Court in the exercise of its ordinary original Civil jurisdiction had had ample opportunities of observing the working of the Code, "they swept away effectually the technicalities which so often defeated justice, and had

enabled the Courts to try every case brought before them on the merits with advantage to the suitors."

Such being the character of the Code, as prepared by the Royal Commissioners, it might have been expected that it would have been accepted by the Legislature of this country in its integrity and at once passed into law, and he had no doubt that this would have been done had the Code been intended to apply only to Courts presided over by Barristers or Judges trained to the law. But the reverse of this came to be the case. The Code, as it was received from England, contained a Chapter for the constitution of High Courts at Calcutta, Madras, and Bombay, and it was intended that a certain number of the Judges of those Courts should be Barristers of England or Ireland, or Members of the Faculty of Advocates in Scotland of not less than five years' standing; but it was considered expedient, for reasons with which it was not necessary for him to trouble the Council, to postpone for a time the establishment of High Courts such as had been proposed by the Royal Commissioners. This led to the Chapter relating to High Courts being struck out of the Code. A Section was also introduced into the Code expressly exempting the late Supreme Courts at Calcutta, Madras, and Bombay, from its operation. The consequence was that the Code, as passed into law in this country, was made applicable only to the Indian Courts as contradistinguished from Courts established by Royal Charter; in other words, its operation was confined to Courts, the presiding Judges of which, whatever might be their other qualifications for the office, had generally not had the advantage of a legal training, and one of the first points which had to be considered by the Select Committee to which the Code was referred for report, was, whether for Courts constituted as the Courts in the Mofussil were constituted, the Code went into sufficient detail, or whether it did not leave too much to judicial discretion, or to the discretion of the Judge. Having had the honour of a seat in the late Legislative Council at the time the Code, as prepared in England, was under its consideration, he was able to say that, however willing the Members of that Council might have been to adopt the Code with little or no alteration for Courts presided over by trained Judges, they were satisfied that they could not safely do so as regarded the Courts presided over by the Native Judges, particularly the Munsifs' Courts, which form the great majority, or about four-fifths of the Civil Courts of India. It was known that many of the Munsifs obtained their appointments to the Bench without any previous official training, and without their having had any practical acquaintance with judicial proceedings, and the Council felt that to give to young and inexperienced Judges a wide discretion in the way of procedure could be followed by only one result. Endless varieties of practice would be introduced according to the views of individual Judges, and irregularities would be committed, for the prevention and correction of which it would be necessary to allow an appeal from almost every order of any consequence passed during the pendency of a case. But the multiplication of appeals, particularly of what were called interlocutory appeals, was a serious evil. Their effect, he need scarcely say, was not only to entail considerable expense upon the parties, but very materially to delay the final decision of cases, and it was hopeless to expect that any Code of Procedure which allowed such appeals to any extent, could be either economical or expeditious. In order, therefore, to avoid the evils which were certain to flow from allowing too wide a discretion, it seemed to the Indian Legislature that there was no alternative but to enlarge or supplement the Code as prepared by the Royal Commissioners, and to go into a little more detail for the guidance and direction of the Mofussil Courts than the Royal Commissioners had thought necessary. He believed that this was a true explanation of the reasons of many of the alterations made in this country in the Code as prepared by the Royal Commissioners, and of the nature of those alterations. If any one would take the trouble of comparing the Code as passed in this country with the Code as prepared by the Royal Commissioners, he thought it would be found that the alterations made by the Indian Legislature were for the most part in the direction which he had mentioned, and that they related chiefly to matters of detail. So far as mere procedure was concerned, the Indian Legislature were most anxious to maintain, and he believed that they had maintained the fundamental principles and the essential features of the Code as prepared by Her Majesty's Commissioners. They fully recognized the importance of the objects aimed at by the Royal Commissioners in the Code framed by them, viz., to secure greater expedition, greater certainty and less cost, and in the alterations made by them, they kept those objects steadily in view. And here, as bearing upon this part of his remarks on the introduction of the present Bill, he would quote an observation of the Commissioners on practice and pleadings, by whom the celebrated Code of New York was prepared. They said "in drawing up a Code of Civil Procedure, it must be a question of embarrassment how far it is wise to go into details. There are two opposite difficulties to be avoided; on one hand is the danger by provisions too general of leaving a wide space for judicial discretion, on the other, equal danger by going into minute details of making the practice inflexible and intricate, increasing the risks of mischance and leaving unprovided for whatever particulars were unforeseen. What is desired is a middle path between a judicial discretion too wide for safety on the one hand and too narrow for convenience on the other." Looking to the character and constitution of the Courts for whose use alone the Code, as passed, was intended, he ventured to think that the Indian Legislature had been so fortunate as to discover the middle path mentioned by the Commissioners, who prepared the Code of New York. He had never heard any complaint that the Code of Civil Precedure, as now in operation, entered into too great detail, and he was able to say that when alterations had been asked for, they had generally been in an opposite direction. He thought that the Royal Commissioners, by whom the Code had originally been framed in England, and the Indian Legislature, which passed the Code into law with certain alterations and additions, might well be satisfied with the measure of success which had attended their labours. The Code had now been in operation for some years in all parts of British India except the Territories under the Government of the Punjab and two or three Provinces, to which, owing to their rude and

backward state, it had not as yet been thought advisable to extend its provisions, and a universal testimony had been borne in its favour. The reports received from the places in which the Code was in force all agreed that it was working remarkably well and giving very general satisfaction. He willingly admitted that the larger portion of the credit of this success was due to those by whom the Code was originally prepared, that was to say, Her Majesty's Commissioners.

He would now proceed to state the reasons which had appeared to render a revision of the Code at this time necessary, and which had led to the preparation of the present Bill. He believed that every one who had at any time been engaged in the preparation or revision or in the working of Codes, whether of procedure or substantive law, would readily admit the necessity of their undergoing a periodical revision both to adapt them to altered circumstances and for the rectification of errors. Lord Brougham had justly observed, "As long as men, including lawyers, are fallible, so long their legislative labours require correction and elucidation;" and the Royal Commissioners who framed the first Chapter of the Indian Civil Code, which would shortly be submitted to the Council, said:—

"We agree with the framers of the Penal Code in thinking that the enacted law ought, at intervals of only a few years, to be revised and so amended as to make it contain as completely as possible, in the form of definitions, of rules, or of illustrations, every thing which may from time to time be deemed fit to be made a part of it, leaving nothing to rest as law on the authority of previous judicial decisions. Each successive edition after such a revision should be enacted as law, and would contain, sanctioned by the Legislature, all Judge-made law of the preceding interval deemed worthy of being retained. On these occasions, too, the opportunity should be taken to amend the body of law under revision in every practicable way, and especially to provide such new rules of law as might be required by the rise of new interests and new circumstances in the progress of the society."

If it were granted (as he believed it must be) that all Codes required revision after certain periods, then he thought it would also be admitted that the first revision of a Code should take place at a shorter interval than any subsequent revision, since it must generally be during the earlier years in which a Code was in operation that any defects or omissions in it were most likely to appear or to be brought to notice.

Notwithstanding what he had just said in favour of the periodical revision of Codes of Procedure and of substantive law, he should not have taken upon himself to propose, at this particular time, a revision of the Code which now regulated the proceedings of the Civil Courts throughout the British Territories in India, with exception to the few places which he had mentioned, had the sole object of the Bill, prepared by him, been to supply omissions or to cure defects brought to light in the working of the Code during the period that had intervened since its introduction, or to remove doubts which had arisen as to the intent and meaning of some of the Sections. Were this the only purpose for which legislation was now required, he might have been content to allow the Code to remain in operation for some further time before any general revision was attempted. But during the period that had elapsed since the Code became law, great and important changes had taken place in the Judicial agency of the country as well as in the substantive Criminal law in its relation to the administration of Civil Justice. As noticed in the Statement of Objects and Reasons published with the Bill, acts committed in the Civil Courts, or in connection with the processes of those Courts, which before the passing of the Indian Penal Code were not offences, had by that Code been made offences, and were now punishable by the Criminal Courts. It had been found necessary to enact rules showing by what Courts these acts were to be taken cognizance of and how they were to be brought before the Courts who were to try them. The Supreme and Sadr Courts at the three Presidencies had been abolished, and their places had been taken by High Courts, the proceedings of which on the Civil side, except in the exercise of their testamentary, intestate, and matrimonial jurisdiction, were required to be regulated by the Code of Civil Procedure. The Office of Master, in which a large and very troublesome portion of the business which came before the late Supreme Courts was performed, had been done away with. Courts of Small Causes had been established in many parts of the country beyond the limits of the Presidency Towns, the proceedings of which were also required to be regulated generally by the Code of Civil Procedure. The Code had been extended to many places not subject to the general Regulations, such as the Central Provinces, Oude, and British Burmah, the circumstances of which were peculiar, but not being known to the framers of the Code, they had made no provision to meet them, and under the operation of an Act recently passed, the offices of Hindu and Mahomedan Law Officers had been abolished, and the Courts would no longer have those Officers to apply to for an exposition of the law when questions of inheritance and succession, and other questions requiring to be determined according to Hindu or Mahomedan Law, arose in suits coming before them.

These and other changes had already led to the passing of several Acts to amend the Code of Civil Procedure, and legislation was called for on many points connected with the procedure of the Courts, particularly the High Courts. One of the Acts passed to amend the Code was to some extent a consolidating Act, but still the laws constituting the Code of Civil Procedure were much scattered, and further legislation, as already noticed, being necessary, it seemed desirable, instead of adding to the number of Acts by which the Civil Courts were to regulate their proceedings, that the opportunity should be taken to pass a single or consolidating Act, which should be complete in itself, and which should amend whatever experience might have shown to be defective in the existing Code.

Immediately after the establishment of the High Court of Judicature at Calcutta, it was found necessary to introduce a temporary Bill to provide for the levy of fees and stamp duties in proceedings before the Court, and to suspend the operation of some of the Sections of the Code of Civil Procedure in their application to the Court.

It was pointed out at the time of the introduction of the Bill, that when the Indian Legislature passed the Code of Civil Procedure (from the operation of which, as he had already mentioned, the late Supreme Courts had been expressly exempted) it contemplated that a separate Code of Civil Procedure would be prepared for the High Courts, whenever they should be established; and further legislation

was promised as soon as the High Courts had been established a sufficient time to admit of an opinion being formed as to whether any, and what other, alterations of the existing Code were necessary. The present seemed to be a fitting time for fulfilling the promise thus given.

On the establishment of the High Courts, and the extension to them, without any modifications, of the Code of Civil Procedure, which was ordered by the Letters Patent, it was apprehended by many persons that the Code would be found unsuited to the constitution of the Courts and to the suits coming before them. He had shared those apprehensions, but he was happy to think that they had proved altogether unfounded, and, for himself, he was quite prepared to admit that the extension of the Code to the High Courts was a wise and politic measure. He held in his hand a paper written by a member of the legal profession at Calcutta in large practice, who had watched the working of the Code in the High Court with much interest, and who had lately favoured them with some valuable suggestions for its improvement. The writer said—"The Code of Civil Procedure" (Act VIII of 1859 and the amending Acts) "has undoubtedly worked infinitely better in the original jurisdiction of the High Court than could have been anticipated. In some respects, as for instance, where discovery is required, it is defective, and the procedure in heavy cases is sometimes too summary; this, however, depends a great deal upon the Judges; and, upon the whole, I think substantial justice is done to both plaintiffs and defendants. Suits are certainly tried more speedily than heretofore, and when the Court fees, which are now unduly high, are reduced, I think the Court will be cheap as well as expeditious." He would here repeat a remark made by him in the Statement of Objects and Reasons, viz., that it was no doubt owing in a great measure to the skill and ability with which the learned Judges of the High Courts, aided by an intelligent Bar, had worked the Code, and had adapted its provisions to the suits that had come before them, that these favourable results had been obtained. He felt that it must be a source of satisfaction to them to think that the revised Code, should it become law, would enjoy the same advantages in this respect as the Code whose place it was intended to take.

Before noticing the principal alterations proposed by the Bill, he wished to point out that, although the Bill, if it became law, would repeal the present Code, the repeal would, to a great extent, be merely nominal. The consolidation of a number of laws in a single Act necessarily involved the repeal of all the laws to be consolidated. There could be no consolidation without going through the form of appeal, but it would be satisfactory to the Royal Commissioners, by whom the present Code was framed, to the Members of the late Legislative Council, who took part in passing the Code into law, and to all others who felt an interest in the Code, to be assured that the greater part of the Sections of the present Code were re-enacted in the Bill prepared by him, and that the fundamental principles of the present Code were most carefully preserved.

Mr. Harington, after noticing the principal alterations which the Bill would make in the present law as detailed in the Statement of Objects and Reasons, went on to remark that the only other addition to the existing Code proposed by the Bill which it seemed necessary for him particularly to notice, had reference to suits brought to enforce the performance of any one or more acts under a contract, without waiting for the time when the whole of the acts required to be performed under the contract ought to have been performed. The part of the Bill referred to had been taken with some modifications from the Bill prepared by His Hon'ble and learned colleague Mr. Maine, for the improvement of the administration of Civil Justice in respect of suits of small value, and published some time ago in the *Official Gazette*. The Code of Civil Procedure seemed to him the fitter place for the provisions to which he was referring, if they were to become law, and they had been introduced into the present Bill in the form in which they now appeared with his Hon'ble colleague's entire concurrence. It was due to his Hon'ble colleague that he should leave him to state to the Council the objects and reasons of the Sections. This, he need scarcely say, his Hon'ble colleague would do with much greater ability and much more to the satisfaction of the Council than he (Mr. Harington) could. As connected with the Sections in question, he might mention that he intended in Committee to move that the mesne process provided by some of the Sections should be allowed in suits for the specific performance of contracts only on registered contracts.

Mr. Harington concluded by expressing his obligations to the gentlemen who, while the Bill was under preparation, had assisted him with advice and suggestions. He named the Hon'ble and learned Chief Justice of the High Court at Madras, Sir Adam Bittleston, one of the Puisne Judges of that Court, Mr. Levinge, one of the Puisne Judges of the High Court at Calcutta, Mr. Couch, one of the Puisne Judges of the High Court at Bombay; the Judges of the Sudder Court at Agra, Mr. J. Strachey, the President of the Sanitary Commission at Calcutta, and lately Judicial Commissioner for the Central Provinces, and Sayud Ahmad Khàn, late Principal Sadr Amín at Ghàzipur. These gentlemen, amidst the arduous duties of their Courts, had found time to revise the Bill before it was published, and he gladly availed himself of the present opportunity of thanking them for the valuable notes and suggestions which they had been good enough to send him. He added that suggestions were reaching the Council daily from all quarters in consequence of the publication of the Bill, and the requisition made for the opinions of the local Officers upon it, and assisted by these, he trusted that should the Council assent to his motion, the Select Committee would be able to present to the Council a Bill which they would have no difficulty in accepting and in passing into law, and that no further revision of the Code would be necessary for many years.

The Hon'ble Mr. Maine said,—"Perhaps it will be convenient to the Council that I should follow Mr. Harington, and state the course that I propose to take with reference to those Sections for which I am almost solely responsible. As regards the bulk of the Bill, I do not suppose the Council will refuse to refer it to a Committee. The only objection I can conceive is that the revision of the Code is possibly premature. I think that my Hon'ble friend has met that objection, and indeed if the revision be premature, it would still be desirable

to refer the Code to a Committee, for the great majority of the questions which arise on it are of a kind which can be only settled in Committee, and in settling them, we ought to have as much as possible the benefit of my Hon'ble friend's unrivalled knowledge of Indian procedure.

I pass to those Sections on specific performance which are taken from the Bill for the improvement of the administration of Civil Justice in respect of suits of small value. I will say at once that I do not intend to ask the Council to discuss their detail. They have been already modified in passing into the Code, and when we get into Committee, I hope to be able to consent to such further modifications as may suit them to the capacities of the Mofussil Courts, and prevent them causing one atom of practical injustice. And I may say at once that I am ready to accept Mr. Harington's suggestion and to confine the exercise of those summary powers which I think that Civil Courts should sometimes exert to prevent their procedure from defeating itself, to the case of contracts registered under the Registration Act—an Act of which I said at the time it was passed, and I say now, that it is destined to revolutionize the administration of Civil Justice in India. All, then, I ask the Council to affirm by referring the Sections to a Committee is their principle. So much, however, has been said and written, and (I am obliged to add) ignorantly and perversely said and written, about these Sections and their intention, that I am under the necessity of stating to the Council how they originally found their way into my Bill, and how they assumed their original form. And it seems that I must defend one of the most valuable principles known to jurisprudence, the principle of specific performance which has been placed in jeopardy by this discussion. It may be recollected by the Council, or by part of it, that on my arrival in this country, the first duty which devolved upon me was the withdrawal of the Penal Contract Bill, which Her Majesty's Government had announced its intention of disallowing. I have nothing to recant or recall of what I said upon that occasion. My opinion still is that those who demanded it did not understand it, and that they did not realise how deadly a weapon they were placing in the hands of any creditor who was actuated by private enmity, and with what perils, under the wide definitions of fraud which the Bill contained, they were surrounding the whole class of debtors, Native and European. But when I asked the Council to allow me to withdraw the Bill, I read all the objections of the Home Government, and all the arguments of the opponents of the Bill as implying an opinion and a pledge that, while a Penal Contract Law was inadmissible, the Civil Procedure of India, applicable to contracts, had been, or ought to be improved up to the highest point to which it was capable of improvement consistently with principle. And indeed, without that admission, I confess for myself that I am utterly unable even to frame an argument against a Penal Contract Law, unless I were to adopt a doctrine, which I hold to be anarchical and anti-social, that deliberate contracts need not be performed. In that spirit, at the close of the debate, the late Viceroy, Lord Elgin, remarked as follows:—

"He had such confidence in the good sense of his countrymen that he was persuaded the European community would agree that it was better, if existing laws could possibly achieve the object in view, first to try their operation; but if beyond those laws, other special legislation was necessary to meet any proved evils, it would be the duty of the Government to endeavour to discover what remedy could be applied. He could not pledge himself that a remedy should be discovered; but he could assuredly say that the Government would not fail from want of a sincere attempt to discover it"

As a step to the fulfilment of this pledge, my Hon'ble friend, Mr. Harington, and I obtained an interview with some gentlemen then in Calcutta, who belonged to the class in whose interests the Penal Contract Bill was supposed to be framed. I think I may say, subject to Mr. Harington's correction, that the aim we proposed to ourselves was this—to discover what genuine and *bonâ fide* difficulties they laboured under in civilly enforcing a contract, to point out to them how those difficulties were obviated by the existing civil law, and if we were ourselves convinced of defects, to consider the best way of removing them. Those Sections were the fruit of the interview, and when it is said that their very form shows that they are drawn in the interest of the planters, it will appear from what I have said that, that in a certain sense, and from the necessity of the case, is true. They are a series of short propositions drawn out from the existing law, and intended to show those who had demanded a Penal Contract Law that the ground for it did not exist, or might be removed without compromising principle. Now, Sir, it would not have been unnatural or surprising if the agitation about the Penal Contract Bill, and the severe scrutiny to which the Civil Procedure Code was consequently subjected, had elicited certain defects in the Code. But in fact I believed at the time, as I said in the Statement of Objects and Reasons appended to my Bill, that the substantial part of the Sections was already law without further enactment. Whether I was right or wrong, it is not now material to enquire, as the Sections have passed out of my hands into those of my friend, and will pass probably into those of the Committee. It is enough to say that I thought so, and that Mr. Harington, the first authority on Indian procedure, thought so too. I have only stated this for the purpose of making the admission that if I had been framing for the first time Sections containing new law, they would have been expressed with greater fulness, and would have provided for many contingencies which a lawyer is able to anticipate.

I now pass to the principle involved in the specific performance of a contract—which, I need scarcely say to the Council, is its actual or exact performance—the doing of the very thing promised to be done as opposed to the right to recover damages for the non-performance of that promise. From the plaintiff's point of view, nobody, I suppose, would deny that the specific performance of his contract is what abstractedly he is entitled to, and not the recovery of damages, which probably neither he nor the defendant contemplated when the contract was made. Hence, it is practically found that in proportion as a system of law aims at doing perfect justice to all parties, it leans towards specific performance, and takes the stress of its remedies off damages. To take some examples; the English Courts of Common Law which, with many practical excellencies, have, it must be owned, but an imperfect theory of justice, had originally no power of enforcing specific performance, and only lately acquired it by Statute. But the English Court of Chancery, which, with many great and grave defects, has a more perfect set of principles than the Courts of Common Law, has always

ordered and still orders specific performance in cases where damages would be an insufficient remedy. (Mr. Maine here quoted a statement of the principle from a judgment of Lord Hardwicke's, and continued.) I do not wish to invite the attention of the Council to merely technical points. But I may say that the action of the Court of Chancery in matters analogous to that before us cannot be understood without taking into account its system of injunctions, under which, by ordering a man not to do a particular thing, it virtually tells him what to do. I freely admit, however, that both as regards specific performance and as regards injunctions, the Court of Chancery exhibits more timidity than would be inferred from the amplitude of the language in which the Judges declare the principle; and doubtless the smallness of the transaction would be a reason for the Court's not interfering. The reason of that I take to be this:—The Court of Chancery, much as it has been reformed, is still a great and complex machine, difficult to be put into motion, and not always certain of operation when it does move. Many of its rules still savour of the doctrine, which does credit to its modesty, that a Chancery suit is a great evil, not to be encouraged, if not to be discouraged. But, when we come to systems of codified law, with a procedure much cheapened and simplified, we find no such hesitation in decreeing specific performance. Accordingly, the French Law, which is now the law of the greater part of Europe, will always order specific performance when the defendant is able to perform. And so little difficulty do the Civil Courts make about decreeing it, that I myself remember a French Court ordering an eminent author to write a novel in six volumes. And as there are some persons who appear to think that there is something unpractical about a highly simplified law or procedure, I may as well go on to say that M. Dumas did write the novel. But, unquestionably, the most advanced law on the subject is contained in the Code of Civil Procedure. For as I read the Sections 192 and 200 of the Code, the right of an Indian Mofussil Court to decree specific performance is exactly co-extensive with its right to decree damages. So that, as the law stands at present, damages for a breach of contract to marry being unquestionably recoverable in India, a Court of Justice may order a man to marry a particular woman, and may imprison him if he declines. And it illustrates the value of the censures which have been directed against these Sections of mine as innovations designed in the interest of the Planters, that when we get into Committee, I shall have to ask my Hon'ble friend to allow the law to be narrowed, and certain classes of contracts to be excluded from the rule.

I know it will be said that the question in India is not, whether an order for specific performance is just to plaintiffs, but whether it is just to defendants. I say that it is just to defendants, and eminently just and eminently kind to poor defendants. See how specific performance operates. In the first place, under the existing Indian Law, the defendant has the same ground of defence in opposing a decree for specific performance as he has in opposing a decree for damages. Next, the Court cannot order specific performance of a contract unless it is satisfied that the defendant in fact is able to perform it. Here is the great safeguard and protection of poor defendants. A decree for damages has this characteristic of a criminal penalty, that it issues unconditionally, and without regard to the circumstances of a poor defendant, who must pay or go to prison. But an order of specific performance is moulded to the circumstances of the person against whom it issues. I am not afraid to face the question, which is no doubt in the minds of the Council, and to ask what is the effect of a system of specific performance as compared with a system of damages, as between Planter and ryot. It is this. The Planter obtains a decree for damages and executes it. He seizes the ryot's bullocks, his plough, and his brass pans. They are worthless to the Planter—but to the ryot, if what is said of him be true, if he be a mere *adscriptus glebae*, living from hand to mouth, they must be invaluable—they must be the very means of living. Now what worse could one say of a remedial system than that it inflicts the maximum of injury on the defendant, and confers the minimum of benefit on the plaintiff? Suppose, however, the decree is not executed: it is then hoarded up and kept hanging *interrorem* over the ryot. I have no hesitation in saying that a system of perpetually unexecuted decrees is sufficient to keep an open sore eternally running in society. Can such a system be compared with one of redress by specific performance? Is it not infinitely better that the Court should step in, and, when the defendant has shown the first symptoms of intending to commit a breach, order the contract to be performed, at the same time taking away none of his rights of defence?

Just see what the case is. It is not that of a man who, when he made the contract, did not intend to perform it. That is a punishable offence under the Penal Code. Nor is it the case of a defendant who, from unforeseen circumstances, becomes unable to perform his contract. For it would never be possible for the plaintiff to show the power of such a defendant to perform the contract, and, consequently, no order for specific performance would issue. The case is that of a person who, when he made the contract, did intend to perform it, but, subsequently, changes his mind. Surely, the sooner the Court steps in after the original intention has been formed, and obviates the change of intention, the better it is for the defendant, and certainly the better for the interests of morality. But I should be sorry that the Council should suppose that all I have said is mere theory and speculation. The advantageousness of a system of specific performance to poor defendants I know from personal observation. Look to the English County Courts. They were established, not to supply the defects of the Court of Chancery, which at that time were regarded as incurable, but to supply those of the Courts of Common Law. Consequently, they possess by law no power of awarding specific performance of contracts. But still, insensibly, progressively, against the law, and without fixed intention on the part of the Judges, by the mere force of commiseration for the poor, they have become Courts awarding specific performance. The Judges seeing much of poor men, and, like all who see much of them, contracting a sympathy with their troubles, become unwilling to make unconditional decrees for payment of damages, and, consequently, for imprisonment. This is what constantly occurs in certain parts of England. An artisan has contracted to execute a piece of work. If it was in Coventry, it would be some lengths of ribbon; if in Nottingham, a pair of shoes. He has broken his contract and is brought into Court. Legally, the Judge can only condemn him to pay damages, and consequently to go to prison. But, practically,

if he finds that the defendant can still execute the contract, he adjourns the case, and gives him time to perform it. In other words, without law, he decrees specific performance. Knowing this, I was not surprised when I learned in spring what was the plan which the first practical jurist of England, Lord Westbury, had devised for the relief of the poor from the coarse machinery of the County Courts. The Lord Chancellor's Bill was avowedly designed in the interests of poor defendants; and I have seen it asserted that it was thought too favourable for defendants, too unfavourable for plaintiffs, and that it, consequently, was postponed. Here is the English Bill, and its principle is to lessen the power of these Courts to award damages and, consequently, imprisonment, and to give them all the powers of the Court of Chancery, and amongst them that of awarding specific performance. Indeed, making allowance for the difference of procedure in the two countries, and the consequent difference of form in the Bills, it may almost be said that these very Sections, which have been condemned in India as devised in the interest of the rich, have been transferred to the English Bill in the interest of the poor. Both Bills are, at all events, founded on a principle which I at least have always contended for as applicable to jurisdiction over the poor, that of taking the stress of judicial remedies from damages, and of freely employing those equitable remedies which can be moulded to the situation of persons and to facts.

I know, however, what may still be said to me, that this is all very plausible, but that there is a part of India in which unjust contracts are made. Let us assume those contracts to be as unjust as they are alleged to be. Are you going to keep the whole procedure of India in a backward condition, because unjust contracts are made in a corner of Bengal. Even there the probability is that the majority of contracts are perfectly fair. But I maintain that, even as regards unfair contracts, a system of specific performance is better than a system of damages, and that the more scientific instrument will inflict the less deadly wound. I have, however, for myself, no objection to state what further expedient I would employ to solve this ever-recurring contract-difficulty. I would provide Courts and Judges of such capacity that, while, on the one hand, you arm them with the utmost resources of Civil procedure, on the other they shall be able to recognize and take cognizance of equitable defences in suits for breach of contract, as distinguished from legal and formal defences. Our Mofussil Courts are Courts both of law and equity; and, under a proper administration of justice, every contract to which there is a real moral objection should be worthless to the holder. It may be said there is not sufficient judicial material for this in India. But surely if society in a part of Bengal is so exceptionally constituted as to arrest the improvement of your general Civil procedure, the logical inference is that that part of the country should be exceptionally dealt with; that your judicial strength should be concentrated there; and that more than usual facilities should there be provided for scientifically administering the law. Many other nostrums are about, but I have a profound disbelief in all of them. The only remedy which I hold to be sovereign is the application by competent Courts of those tried and tested principles of jurisprudence which alone are capable in matters of contract of mediating between man and man!"

The Motion was put and agreed to.

The following Select Committee was named:—

On the Bill for consolidating and amending the laws relating to the Procedure of the Courts of Civil Judicature in British India—the Hon'ble Messrs. Harington, Maine, Anderson, and Bullen, the Hon'ble Rájá Sáhib Dyal Bahádur and the Hon'ble Messrs. Taylor, Muir, and Cust.

The Council then adjourned.

WHITLEY STOKES.

CALCUTTA, *The 11th November 1864.*

Offg. Asst. Secy. to Govt. of India, Home Dept., Legislative.

PUBLIC WORKS

BUDGET ESTIMATE FOR PUBLIC

GENERAL ABSTRACT OF ESTIMATED EXPENDITURE FOR PUBLIC WORKS

Local Governments and Administrations.	Military.		Civil Buildings.		Agricultural.		Communications.	
	Original Works	Repairs	Original Works.	Repairs	Original Works.	Repairs.	Original Works	Repairs
	£	£	£	£	£	£	£	£
Madras	100,777	13,132	80,445	15,087	71,190	108,528	62,608	110,224
Bombay	134,035	40,000	41,385	22,214	48,431	40,385	179,213	61,385
Bengal	31,727	25,920	98,970	35,500	41,568	23,750	137,735	68,720
N. W. Provinces	109,823	41,925	70,567	19,773	53,212	37,425	148,207	70,877
Punjab	102,760	21,608	45,760	9,484	55,431	21,290	114,156	65,385
Oudh	43,552	10,088	27,892	3,412	.....	.....	73,031	18,671
Central Provinces	39,082	7,400	24,863	3,805	.....	30	135,653	15,890
British Burmah	62,397	10,000	42,879	3,300	2,836	850	31,198	8,200
Hyderabad	38,598	4,200	6,783	1,330	...	.....	23,885	2,100
Straits Settlements	4,725	1,424	8,508	2,021	765	210	2,524	2,335
Minor Administrations*	4,800	483	16,095	2,228	90	70	19,805	1,910
Reserve at disposal of Government of India	.....	.....	.....	.....	.....	.....	.....	.....
	672,276	176,180	464,147	118,154	273,523	232,544	928,015	425,697
	848,456		582,301		506,067		1,353,712	
							2,288,145	

* Ajmere, Rajpootana Agency, Central India Agency, Coorg, Settlement of Port Blair.

DEPARTMENT.

WORKS IN INDIA, 1864-65.

IN INDIA FOR THE YEAR FROM 1ST MAY 1864 TO 30TH APRIL 1865.

Miscellaneous Public Improvements.		Total.		Establishment.	London Supplies.	State outlay on Railways.	Total Imperial Estimate.	
Original Works.	Repairs.	Original Works.	Repairs.				1864-65.	1863-64
£	£	£	£	£	£	£	£	£
4,144	3,029	319,164	250,000	127,303	10,000	19,428	725,895	678,615
373,718	1,016	776,782	165,000	148,704	8,844	171,000	1,270,330	1,328,852
.....	1,110	310,000	155,000	110,000	.....	47,164	622,164	698,114
.....	.....	381,809	170,000	132,471		44,760	729,040	638,343
7,116	385	325,223	118,158	121,619	.....	21,400	586,400	567,038
.....	480	144,475	32,651	30,127		12,747	220,000	220,000
.....	20	199,598	27,145	62,257	1,000	5,000	295,000	293,665
25,190	650	164,500	23,000	32,500	..		220,000	197,500
.....	.....	69,266	7,630	13,104	.....	.....	90,000	92,679
9,387	321	25,909	6,311	7,780	.....	.....	40,000	40,000
1,800	.....	42,590	4,691	5,219		.....	52,500	37,810
.....	.....	.....	.....	.....	.....	.....	.....	53,523
421,355	7,011	2,759,316	959,586	791,084	19,844	321,499	4,851,329	4,846,139
428,366		3,718,902		Loss by rate of Railway exchange			256,900	294,600
		Grant from one per cent. Income Tax Fund					250,000	380,000
					Total ...		5,358,229	5,520,739

Report by MAJOR G. CHESNEY, *Accountant General, Public Works Department.*

A copy of the foregoing estimate of Public Works expenditure in India was submitted to Government with my letter No. 166 of the 23rd June 1864. The late date of its preparation was due to the non-submission in proper time of the Bombay estimate, which was not received here till the 6th of June 1864, and the orders on which were not passed by the Government of India till the 16th of June 1864.

2. But the detailed orders on those estimates of the other Governments and Administrations which were received in proper time, upon which orders the entries in the foregoing general estimate are based, were not all issued by the commencement of the official year. The provincial estimates are due on the 1st February, and most of them were punctually submitted; but they were based on the approximate allotment of grants made in Public Works Circular No. 63 of the 28th December 1863, and the final grants were not announced by the Financial Department until the 7th of April 1864. The final grants exceeded the approximate grants notified in December 1863 by £704,330, £300,000 of this additional sum being given specially for the construction of new Military buildings, and £404,330 as a special grant to Bombay; and this difference necessitated the re-casting the whole of the estimates in this Office, a work involving much time and labour.

* * * * *

12. Turning now to the estimate of the present year, the following statistics may be of interest :—

13. Table A shows the grants for expenditure under the direct administration of the Public Works Department for the six years commencing from 1859-60.

TABLE A.

Grants for Public Works from 1859-60 *to* 1864-65, *exclusive of the allotments for State Expenditure on guaranteed enterprize.*

Local Governments and Administrations.	1859-60.	1860-61.	1861-62	1862-63.	1863-64.	1864-65.
	£	£	£	£	£	£
Madras	670,000	620,000	660,000	720,000	644,445	680,000
Bombay .	485,000	505,000	525,000	580,000	1,118,852	1,099,330
Bengal	450,000	514,917	510,000	518,900	659,611	545,000
N. W Provinces ...	800,000	610,000	630,000	600,686	617,643	684,280
Punjab . ..	564,000	510,000	540 000	510,000	552,037	565,000
Nagpore	60,000	60,000	85,000	... ..	. .	... .
Central Provinces	....	.. ...	.....	181,400	278,666	290,000
British Burmah .. .	145,000	149,210	145,000	172,500	197,500	220,000
Oudh	395,000	250,000	190,000	172,170	220,000	207,253
Hyderabad	53,000	82,459	54,100	66,600	92,679	90,000
Straits Settlements	63,300	67,968	40,000	42,000	40,000	40,000
Minor Administrations .	.	1 800	17,500	28,677	37,810	52,500
Unappropriated balance of Government of India Reserve	... ..	.....	23,940	62,402	53,523	.. ...
Total .	3,685,300	3,371,354	3,420,540	3,655,335	† 4,512,769	‡4,473,360

14. It will be observed that the expenditure during the last two years is at the rate of about a million sterling more than that of the first four years. Of this increase, half a million has been obtained by Bombay, and the rest by the smaller provinces; the grants to Madras, Bengal, North-Western Provinces, and Punjab have remained at nearly the same figure throughout.

15. Table B shows the distribution of the allotments for works, between original works and repairs, for the last three years. It will be observed that the expenditure on repairs has increased at the rate of £45,000 a year, but some increase is a necessary consequence of the yearly additions made to the finished roads which have to be maintained. Also a large part of the army is still housed in the temporary barracks constructed after the mutiny, the cost of keeping which in repair will increase yearly so long as they are maintained.

* The Province of British Burmah was established in 1862. The grants shown under this head in the first three years were allotted to the Pegu and Tenasserim Provinces. The grants on account of Arracan were provided for in the Bengal estimate.

	£
† The grant shown in the general estimate (page 456) is	4,846,139
The grant shown in the above Table is	4,512,769
Difference explained below	333,370

Grants not included in Table A.

1. For State outlay on guaranteed enterprize	168,934
2. Supplementary grant to Madras and Bombay for purchase of land for Railways	164,436
...	333,370

For an explanation of the items comprising the above amount, £4 512,769, as the net grant for 1863-64, see Appendix I.

‡ For explanation, of the difference between this item and that shown in the general estimate at page 456 as the grant for 1864-65, see Appendix II.

TABLE B

Shows grants from Imperial Funds for Original Works and Repairs from 1862-63 to 1864-65, exclusive of the allotments for State Expenditure on guaranteed enterprize.

Local Governments and Administrations	Original Works.			Repairs.		
	1862-63.	1863-64.	1864-65.	1862-63.	1863-64.	1864-65.
	£	£	£	£	£	£
Madras	296,556	268,105	296,952	233,993	229,466	250,000
Bombay	302,113	808,364	776,782	158,852	158,819	165,000
Bengal	270,748	382,459	280,000	128,972	147,500	155,000
N. W. Provinces	350,686	319 266	381,809	130,000	168,036	170,000
Punjab	260,185	323,016	325,223	124,815	120,153	118,158
Central Provinces	119,304	202,924	199,598	24,314	25,141	27,145
British Burmah	111,840	148,637	164,500	31,500	18,863	23,000
Oudh	125,000	167,626	144,475	20,000	23,674	32,651
Hyderabad	46,805	71,862	69,266	8,445	8,070	7,630
Straits Settlements	24,626	24,321	25,909	7,112	5,899	6,311
Minor Administrations	22,171	30,671	42,590	3,473	4,285	4,691
Total ...	1,930,034	2,747,251	2,707,104	871,776	909,906	959,586
Unappropriated balance of Government of India Reserve	62,402	53,523	....			
Add for Repairs	871,776	909,906	959,586			
„ Establishment as per Table E ...	763,102	750,336	786,829			
„ London Supplies and other Stores...	28,021	51,753	19,844			
Grand Total as in Table A	3,655 335	4,512,769	4,473,363			

16. At the same time there can be no doubt that unless the estimates for repairs are very strictly scrutinised, their tendency will be to increase unduly, and funds will be diverted to them, which might be more profitably devoted to new works. On this point, the information given in Table C below will be interesting :—

TABLE C

Showing the expenditure incurred on repairs from Imperial Funds for 1862-63, as compared with the allotments proposed in the provincial estimates and those granted by the Government of India.

Local Governments and Administrations, (Excluding Minor Administrations).	Original Allotment by Local Govt. in Budget Estimate.	Amount passed in Budget Orders.	Actual Expenditure.	Difference. Increase of outlay over allotment allowed.	Difference. Decrease of ditto.	Remarks.
	£	£	£	£	£	
Madras	238,130	233,994	223,833	.....	10,161	
Bombay	166,167	158,851	155,493	...	3,358	
Bengal	142,000	(a) 128,972	203,100	74,128		
N. W. Provinces	139,782	130,000	132,734	2,734		
Punjab	143,855	124,815	112,210	.....	12,605	
Central Provinces	18,000	24,314	16,662	.....	7,652	
British Burmah	31,500	31,500	24,176	.....	7,324	
Oudh	21,000	20,000	23,280	3,280		
Hyderabad	8,445	8,445	7,065	.....	1,380	
Straits Settlements	7,412	7,412	5,351	.....	2,061	
	916,300	(b) 868,303	903,904	80,142	44,541	
Deduct Bengal ...	142,000	128,972	203,100	74,128		
	774 300	739,331	700,804	6,014	44,541	

(a) The amount actually passed in the Budget orders was £130,242. The difference £1,270 represents the estimate of the Sumbulpore Division, the amount of which was transferred to the Central Provinces with the transfer of the Sumbulpore District.

(b) The difference between this entry and the corresponding one in Table B, is due to the omission from the former of the grant of £3,473 to the Minor Administrations.

17. This Table shows the reductions made by the Government of India in the provincial estimates for repairs for 1862-63 and the actual expenditure for that year. Deducting the Bengal estimates and expenditure, since in that Province for some reason unexplained*, the expenditure has exceeded the original estimate by the large sum of £74,000, without authority or report, it will be seen that the original estimates were cut down by the Government of India to the extent of £35,000; and that the expenditure fell short of the reduced sum passed by £38,000. These figures seem to show that there is a tendency to estimate the repairs at a needlessly high figure, that they ought to be carefully scrutinised, and that it is practicable to cut them down considerably. In the present year the reductions made have been—

* The matter is now under enquiry.

In Bombay estimate	£ 25,035
In N. W. Provinces ditto	„ 14,604
In Hyderabad ditto	„ 1,370

18. It may be not out of place to notice here that the present form of repairs estimate is not well adapted for the purposes of criticism and check. In fact, it conveys no sort of detailed information, and nothing can be predicated of the items entered in it, except whether they are less or more than those of previous years, or than those entered in the estimates of other Governments. In this respect the revised form of Budget Estimate proposed by the Accounts Commission, appears also to be susceptible of improvement, and a proposal for supplementing it by additional details will shortly be submitted, after communication with Messrs. Foster and Whiffin. The expenditure on repairs is so large, (in Madras it takes up nearly one-third of the whole Budget grant,) that it seems very necessary to subject it to the same scrutiny as is bestowed on all other expenditure.

19. Table D shows the distribution of grants for original works for the last three years under the three main heads of Military, Civil (State) Buildings, and Public Improvements of all kinds.

TABLE D.

Grants for Original Works from 1862-63 *to* 1864-65, *exclusive of the allotments for Railways and other guaranteed enterprize.*

Local Governments and Administrations.	Military.			Civil Administration.			Public Improvement.		
	1862-63.	1863-64	1864-65.	1862-63.	1863-64.	1864-65.	1862-63.	1863-64.	1864-65.
	£	£	£	£	£	£	£	£	£
Madras	25,760	63,827	100,777	8,644	38,025	80,445	198,153	114,121	115,730
Bombay	96,840	180,714	134,034	14,885	70,123	41,385	137,389	499,527	601,363
Bengal	15,977	19,696	31,727	51,931	228,332	98,970	150,491	102,133	149,303
N. W. Provinces... ...	47,849	52,756	109,823	76,682	59,778	70,567	166,456	152,732	201,419
Punjab	30,000	89,445	102,760	12,550	24,008	45,760	166,502	164,063	176,703
Central Provinces ...	9,499	17,500	39,082	18,889	17,920	24,863	73,964	153,104	135,653
British Burmah	28,189	32,666	62,397	30,044	24,708	42,879	39,356	73,763	59,224
Oudh	40,000	50,000	43,552	32,600	35,626	27,892	36,400	65,674	73,031
Hyderabad	32,806	30,752	38,598	3,926	5,502	6 783	2,823	27,664	23,886
Straits Settlements ...	7,939	4,293	4,725	791	5,318	8,508	10,757	6,081	12,675
Minor Administrations ...	3,393	2,963	4,800	3,360	17,927	16,095	12,098	5,692	21,695
Total ...	338,252	544,112	672,275	254,302	527,267	464,147	994.389	1,364,554	1,570,682
Add grant for Military Buildings							338,252	544,112	672,275
„ Civil „							254,302	527,267	464,147
„ Reserve Fund							343,091	311,318	
Total grant for original works as per Table B ...							1,930,034	2,747,251	2,707,104

20. It may be observed as compared with the grants for 1862-63, those for 1864-65 show an increase of £334,000 for Military buildings, £210,000 for Civil buildings, and £576,000 for roads, canals, and other works of public improvement.

21. The present high rate of Military expenditure may be expected to continue for at least five or six years more, until the existing barrack accommodation has been brought up to the proper standard of excellence, or new permanent barracks have been every where completed.

22. The demand for expenditure on Civil buildings continues to be very great. In some of the districts visited by the mutinies, the work of replacing the buildings destroyed during that time still goes on, while in others, as the Central Provinces, and parts of Oudh, almost the whole of the buildings necessary for the business of the administration have still to be constructed. The demand for work of public improvement is of course practically unlimited.

23. Table E below shows the grants for establishments during the last four years :—

TABLE E.

Grants for Public Works Establishments from 1861-62 *to* 1864-65, *and the percentage of the allotments for the latter year on the total Budget grant.*

Local Governments and Administrations.	1861-62.	1862-63.	1863-64.	1864-65. Estimate for Establishment.	1864-65. Total of Budget Estimate, excluding State outlay on guaranteed enterprize.	1864-65. Percentage of Establishment on total Budget grant.	REMARKS.
	£	£	£	£	£	£	
Madras	170,000	164,450	128,874	(a) 123,048	680,000	18·09	
Bombay	116,709	118,013	137,167	148,704	1,099,330	13·52	
Bengal	114,000	119,180	110,405	110,000	545,000	20 19	
N. W. Provinces ..	115,744	120,000	130,341	132,471	684,280	19·36	
Punjab	124,973	125,000	108,868	121,619	565,000	21·53	
Central Provinces ..	15,631	37,782	50,600	62,257	290,000	21·46	
British Burmah... ...	21,639	29 160	30,000	32,500	220,000	14·77	
Oudh	22,485	27,170	28,700	30,127	207,254	14·54	
Hyderabad	11,310	11,350	12,746	13,104	90,000	14·56	
Straits Settlements ...	8,429	7,963	9,780	7,780	40,000	19·45	
Minor Administrations	.....	3,034	2,855	5,219	52,500	9 94	
Total ...	720,920	763,102	(b) 750,336	786,829	4,473,363	17·59	

24. It will be noticed as a satisfactory feature in this item of charge, that while the total public works expenditure has increased by a million sterling, the expenditure on establishments has, during the same time, increased by only £60,000, and this increase is only apparent. In 1862-63 it was ordered that the practice should be abolished of charging miscellaneous petty and temporary establishments in the accounts of works, and that they should be exhibited directly in the estimates and accounts under the head of establishments. The change appears not to have been carried out in Madras, and it is believed that the actual charges in that Presidency are considerably higher than the figures set down in the Tables. I am not able to speak certainly as to Bombay, but I believe that in every other part of India, the new rules are vigorously acted upon. The result has been of course an apparent increase of charge, but the advantage of maintaining the principle can hardly be doubted.

25. It will be observed from the Table that Punjab retains its pre-eminence for large establishment charges, but, as is noticed further on, the excess is partly due to the revenue establishments of the Canal Department, a charge peculiar to Punjab and the North-Western Provinces. It may, however, be noticed that the Punjab establishments have been constantly increasing since they were enquired into and reduced in 1862.

26. Next to Punjab come the Central Provinces, but the high percentage is here due to the very large estimate sent up for the Godavery works, which the Chief Commissioner has been asked to reduce.

(a) Does not include £4,255 on account of Establishment of control for Irrigation Company; the grants for guaranteed enterprize having been omitted from this Table.

(b) Includes additional grants and modifications made during year.

27. The Bengal estimate is actually for £150,000, but the excess above £110,000 is to be charged to the Local Funds, which in that province are mainly dealt with by the Public Works Department. Taking that portion of the whole imperial and local estimate which is thus dealt with, the percentage of Bengal establishments will be a trifle less than is set down in the Table.

28. The total percentage of establishment on expenditure for all India is 17·59. This head includes (with the exceptions stated in para. 24) every description of charge that can come under the term, excluding indeed only mere day labourers, and it will probably not be too much to say generally as the result of careful enquiry into every branch of them, that it would be impossible to bring them down lower and maintain efficiency under the present distribution of work. It is only by an alteration in the mode of that distribution that further economy is possible; the very moderate charges in Oudh are due to a large part of the expenditure taking place at Military stations, where a small establishment can supervise a large outlay, while the Civil expenditure is concentrated upon a few large works. The secret of moderate establishments is unquestionably to be found in concentration of works, a fact that cannot be too often insisted on. Still there are places where such concentration is impossible, as for instance, where the land revenue is dependent on the maintenance of a number of petty irrigation works; and it would obviously be mistaking the means for the end to press the point too far, and to adopt works to establishment instead of the establishment to works.

29. The low rate of establishment charges in British Burmah appears to be, to a certain extent, due to a favourable distribution of works, but principally to the high rates of labour and material, which raise the cost of work and diminish correspondingly the apparent cost of establishment.

30. Indeed, in considering the reduction of establishment charges which has been effected of late years, the share due everywhere to this cause must in fairness be taken into account. If rates are doubled, the out-turn of work for a given expenditure will of course be reduced by one-half, and the relative cost of supervision compared with the *quantity* of work may be actually increasing, while the actual charge as struck by a percentage appears to decrease.

31. It is true that the rates of pay for establishment will certainly vary with a general rise of prices as well as every thing else, but then the variation will be in a much less degree than that of the wages of labour.

32. To determine the amount by which the apparent reduction of establishments ought to be modified by the rise of prices, is of course impracticable. It appears certain, however, that a large allowance would have to be made on this head in the western part of India, and a certain allowance everywhere. Still, as was before observed, a detailed enquiry into establishments with reference to their actual employment would appear to show that generally they are on as low a scale as is proper. Certainly the opinion of local authorities would appear to be that they are too low, and continual demand is raised to extend them from every part of the country. But all State Establishments are an undoubted evil, albeit a necessary evil, and there can be hardly any question of the soundness of the policy which seeks to keep these down to the lowest possible point.

33. The subject of establishment charges is so important, that it may be useful to insert here the following Tables F and G, showing how the charges for the year are relatively distributed:—

TABLE F.

Percentage of Establishment Charges for 1864-65 *on Budget Grant.*

	Madras.	Bombay.	Bengal.	N. W. Provinces.	Punjab.	Central Provinces.	British Burmah.	Oudh.	Hyderabad.	Straits Settlements.	REMARKS.
Direction (including Office charges) ..	4·48	1·83	3·68	3·27	3·14	2·99	2 8	2·08	2·7	4·73	
Accounts	·62	·37	1·63	1·12	1·47	1·58	1·87	1·46	2·11	2·38	
Construction — Engineering	7·47	7·89	10·15	9·16	11 12	12·55	6·97	7·62	7·36	9·04	
Construction — Offices	3·23	1·19	1 7	1·47	1·48	1·79	1·68	1·37	1·02	1·84	
Construction — Travelling allowance ..	1·89	1·68	1 8	1·64	1·94	1·77	0·85	1·23	0·8	1	
Collection and Police..	·04	·01	·05	·66	1·37	..	..	..	..	..	
Contingencies	·36	·55	1·18	1·74	1·01	0·78	0·60	0·78	0 57	0·46	
Percentage of total establishment on Budget grant	18·09	13·52	20·19	19·36	21·53	21·46	14·77	14·54	14·56	19 45	

The expenditure for guaranteed enterprize has been deducted from the grants before preparing this Table Also, in the case of those provinces in which a proportion of the establishment is charged to Local Funds, the amount of such charge has been deducted rateably from the different heads, Direction, Accounts, &c.

TABLE G.

Proportion of Cost of different Branches of Establishment to total cost for the year 1864-65.

	Madras.	Bombay.	Bengal.	N. W. Provinces.	Punjab.	Central Provinces.	British Burmah.	Oudh.	Hyderabad.	Straits Settlements.	REMARKS.
Direction (including Office)	·25	·14	·18	·17	·15	·14	·19	·14	·19	·24	
Accounts	·03	03	·08	·07	·07	·08	·13	·10	·14	·12	
Construction { Engineering	·42	·57	·51	·47	·51	·58	·47	·52	·50	·47	
Construction { Office..	·18	·09	·08	·08	·07	·08	·11	·10	·07	·10	
Construction { Travelling Allowance ..	·10	·13	·09	09	·09	·08	·06	·09	·06	05	
Collection and Police..	..	..	..	·03	·06	..	..	..	..	..	
Contingencies	·02	·04	·06	·09	·05	·04	·04	·05	·04	·02	
Total ..	1·00	1·00	1·00	1·00	1·00	1·00	1·00	1 00	1·00	1·00	

34. The comparison afforded by a Table of this kind must, however, be necessarily imperfect, as has already been remarked so long as the rule is not maintained of showing all establishment charges as such in the estimate. It is believed that the Madras rate appears lower than the actual rate from this omission.

35. The high charge for Direction in Madras is due to the large staff of Superintending Engineers maintained there, and also to the fact that the audit of the accounts is conducted in the Superintending Engineers' Offices. This also explains the small charge for the accounts branch, which has heretofore been charged with the merely mechanical duty of registering the bills of the Superintending Engineers, and can, in no sense, be said to be an Office of audit or control except as regards establishment charges.

36. The percentage for Bombay will be subject to modification hereafter. The total estimate includes the grant allowed on behalf of the Rampart Removal Works, while the estimate for establishments includes only those which are employed on the ordinary public works. It is known, however, that considerable establishments have been engaged for the works under the Rampart Removal Committee, regarding which the particulars are not known, but which will certainly increase the actual percentage beyond the figure shown in the Table.

37. The explanations given in paragraph 35 regarding the small charge for the Accounts Office at Madras, apply also to the Accounts Office at Bombay. As soon as these two offices take up the functions of audit and accounts in a complete way, the charges will necessarily increase; but in Madras a corresponding reduction will be possible in the charges under direction of the Superintending Engineers' Offices.

38. The high percentage of Punjab 21·53 is explained by the special charge of 1·37 for establishments employed in collection of Canal Revenue, as has been already noticed.

39. A reduction of ·66 from the North-Western Provinces rate on the same account brings down the charge there to the moderate figure of 18·70.

40. The Oudh and British Burmah Establishments have already been noticed.

41. The charge under head construction in Hyderabad is particularly small; in fact there is no province in India with so weak an engineering staff. But the charge for the Accounts Office is very high. These offices will usually be more expensive in small than large provinces, because the Controller's salary is distributed over a smaller number of Divisions; still the charge here appears excessive, and calls for enquiry.

42. The charge for the British Burmah Office also appears high; but this mainly arises from the item of Military allowance of the Deputy Controller in charge, who is a Major in the Staff Corps.

43. The great variation in the estimates for contingencies is very noticeable, and as this is a branch of expenditure which may be kept under control by proper management, the subject will repay enquiry.

44. A further detail of the contingencies is therefore given in the following Table, showing their distribution among Direction, Construction, &c :—

TABLE H.

Distribution of charges for Contingencies on the different branches of Establishment.

Local Governments and Administrations.	Total of Budget Estimate, excluding State outlay on guaranteed enterprize.	Estimate for Contingencies.				Percentage of contingencies on Budget Grant.			
		Direction.	Construction.	Accounts.	Total.	Direction.	Construction.	Accounts.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.				
Madras	68,00,000	10,200	14,413	600	25,213	·15	·21	...	·36
Bombay	1,09,93,300	10,262	48,610	2,200	61,072	·09	·44	·02	·55
Bengal..	54,50,000	10,800	33,500	20,000	64,300	·20	·61	·37	1·18
N. W. Provinces... ...	68,42,800	47,360	69,728	1,500	1,18,588	·70	1·02	·02	1·74
Punjab	56,50,000	7,940	40,296	8,750	56,986	·14	·71	·16	1·01
Central Provinces ...	29,00,000	4,970	10,060	7,600	22,630	·17	·35	·26	·78
British Burmah	22,00,000	2,550	8,310	2,400	13,290	·11	·38	·11	·60
Oudh	20,72,535	2,400	7,700	6,000	16,100	12	·37	·29	·78
Hyderabad	9,00,000	1,700	1,956	1,500	5,156	·19	·21	·17	·57
Straits Settlements ...	4,00,000	1,000	350	500	1,850	·25	·09	·13	·46
Minor Administrations ...	5,25,000	1,600	702	...	2,302	·31	·13		·44
	4,47,33,635	1,00,782	2,35,655	51,050	3,87,487	·22	·53	·11	·86

45. It will be observed that the contigencies for "Direction" and "Construction" in the North-Western Provinces are estimated at nearly Rs 48,000 and Rs. 70,000 against Rs. 10,000 and Rs. 49,000 for similar charges in Bombay. The total charges for contingencies in the North-Western Provinces are equal to those in Madras, Bombay, the Central Provinces, and British Burmah, all taken together. There appears to be a clear case for enquiry here. In Bengal and Punjab also, these charges are exceptionally high, and might usefully be enquired into.

46. The high charges for contingencies in Bengal under "Accounts" as compared with the similar charge in North-Western Provinces, is partly explained by the fact that the Bengal Account Office has to supply printed forms to the Department, which, in the North-Western Provinces, are printed at a Government Press. Still the charge appears needlessly high. The similar charges in Central Provinces and Oudh, Rs. 7,600 and Rs. 6,000, are high; the corresponding item for the much larger Punjab Office being only Rs. 8,750.

47. The Railway estimates, having formed the subject of a separate paper by the Under Secretary, Public Works Department, will not be remarked on here. It may just be noticed that the principal item of charge is for the purchase of land. This item in the case of guaranteed enterprize is supplemental to the regular grant made to each province, but the charges incurred for enterprizes, which are not guaranteed, but are to be assisted by a subvention (as the Indian Branch Railway Company), have to be provided for by the Local Government out of its ordinary grant.

48. It may be proper to add that the estimate does not include the charge for interest on guaranteed Railway Capital.

Public Works Estimates from Local Funds.

49. The proposed expenditure under this head can only be stated approximately, as all the provincial estimates have not been received, and some are imperfect. There has been some confusion in the mode of preparing these estimates, from the fact not being apprehended that local taxes are not necessarily taxes for public works, nor local estimates solely estimates for public works; but it may be hoped that the local *public works* estimates will, next year, come up in a more perfect form.

50. The approximate expenditure on this head is shown in Table J below, which also contains a summary of the total estimated expenditure on Public Works in India from all sources during the year 1864-65 :—

TABLE J.

Approximate estimated total outlay on Public Works in India during the year 1864-65.

(Excluding guaranteed interest and loss by exchange.)

Local Governments and Administrations.	From Imperial Revenue, including State outlay on guaranteed enterprize.	From Local Revenues, including grant-in-aid from Income Tax.	Guaranteed outlay on Railways and Irrigation works.	TOTAL.
	£	£	£	£
Madras	726,000	80,000	874,000	1,680,000
Bombay	1,270,000	347,000	1,927,000	3,544,000
Bengal	622,000	342,000	339,000	1,303,000
North-Western Provinces	729,000	298,000	930,000	1,957,000
Punjab	586,000	190,000	440,000	1,216,000
Central Provinces	295,000	60,000	28,000	383,000
British Burmah	220,000	55,000	.....	275,000
Oudh	220,000	50,000	.....	270,000
Hyderabad	90,000	11,000	.....	101,000
Straits Settlements	40,000	.....	.....	40,000
Minor Administrations	52,000	4,000	.....	56,000
	4,850,000	1,437,000	4,538,000	10,825,000
Add outlay from Foreign Funds to be incurred in Mysore				152,000
Total estimated outlay on Public Works during 1864-65				10,977,000

51. It will be seen that the total outlay amounts to very nearly 11 millions sterling, of which nearly 5 millions will be disbursed from Imperial Revenues, nearly 1½ millions from Local Revenues, and 4½ millions from Joint Stock Capital, of which the interest is guaranteed by the State.

SIMLA;
27*th July* 1864.

G. CHESNEY, *Major*,
Accountant General, P. W. D.

APPENDIX I.

Statement explanatory of the difference between the original Public Works grant for 1863-64 (excluding State outlay for guaranteed enterprize) and the final grant as entered in Table A.

Additional Grants made during year.	Amount.	Total.
	Rs.	Rs.
For Salt works in Punjab, vide Financial Department letter No. 412, dated 22nd January 1864	1,00,000	
For sheds in the Bengal Custom House, vide Financial Department letter No. 669, dated 3rd February 1864	1,00,000	
For certain Public Works at Port Blair, vide Financial Department letter No. 632, dated 2nd February 1864	1,00,000	
For payment of land taken up for public purposes in the North-Western Provinces, vide Financial Department letter No. 261, dated 16th January 1864	76,429	
Additional grant to Bombay for Public Works, vide Financial Department letter No. 374, dated 26th May 1864	45,17,267	
Additional grant to Bombay for works under the Rampart Removal Committee, vide Financial Department letter No. 516, dated 2nd June 1864	4,51,250	
		53,44,946
AMOUNT TRANSFERRED		
From the Civil Budget Estimate for distilleries in Punjab, vide Financial Department letter No. 4072, dated 27th August 1863	44,500	
From the Budget Estimate, Post Office Department, for additions and alterations to Bangalore Post Office, vide Financial Department letter No. 4562, dated 16th September 1863	1,600	
From ditto ditto ditto for the construction of a Post Office at Nagercoil, vide Financial Department letter No. 39, dated 5th January 1864 ...	1,009	47,109
Total additional grants for Public Works during 1863-64 ...		53,92,055
	or £	539,205

Abstract of the Grants from Imperial Funds for Public Works for 1863-64.

Original grant, vide Public Works Department Circular No. 18 G. G. of 1863, viz. :—

Works of public improvement			£2,618,000
Civil buildings			„ 570,000
Military works, ordinary			„ 650,000
Military works, special			„ 300,000
			£4,138,000
Add grants made during year as above			„ 539,205
			£4,677,205
Deduct grants made from above for State outlay on Railways, not included in present statement.			
Bombay,—Purchase of land for Railways	160,000		
Madras, Ditto	4,436		
		164,436	
Total as per Table A ...		£4,512,769	

APPENDIX II.

Explanation of difference between amount of Grant for 1864-65 as entered in Estimate at page 456, and that entered in Table A.

	£
The estimate for 1864-65, exclusive of grants for guaranteed and aided enterprize, is entered in Table A as	4,473,363
Add for State expenditure on Railways	321,499
Add the following items included in the general estimate under the headings 'Agricultural' and 'Establishment,' but which, not being charges to be defrayed by the regular Public Works Department, have not been included in Table A :—	
Madras,—Purchase of land for Irrigation Company	22,212
Controlling Establishment for ditto	4,255
Bengal,—Purchase of land for Irrigation Company in Cuttack and Orissa . . .	30,000
Total as in general estimate	4,851,329

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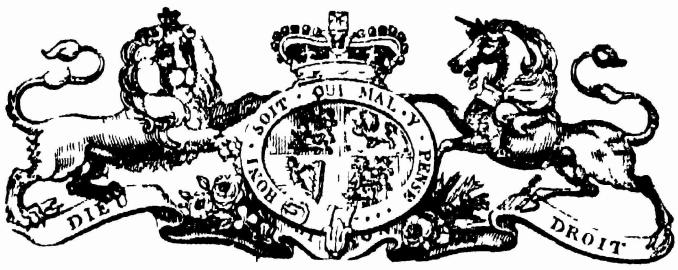
No. 47.



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CALCUTTA, SATURDAY, NOVEMBER 26, 1864.

HOME DEPARTMENT.

No. 5612.

Fort William, the 22nd November 1864.

Notification.—The following notice of the Government of the Cape of Good Hope is published for general information:—

NOTICE TO MARINERS.

Table Bay New Lights and False Bay Beacon.

Robben Island Light.

A Lighthouse has been erected on the southernmost (and highest) hill of Robben Island, Minto Hill, at an elevation of 154 feet above the sea, a light from which will be exhibited on the 1st of January 1865.

The Lighthouse is in Latitude 33° 48′ 52″ S., Longitude 18° 22′ 33″ E.

The building is a cylindrical shaft, 60 feet high, painted in horizontal *Red and White bands*, exhibiting a *White* fixed light of the 1st order, dioptric. It is visible all round the horizon, and can be seen from a ship in clear weather 19 or 20 miles.

Changes in the Green and Mouille Point Lights.

The two fixed lights in the Green Point square tower will be abandoned on the above date, and a *White* light of the 3rd order dioptric, flashing at intervals of 10 seconds, substituted. It is 65 feet above the sea, and can be seen in clear weather from a ship 13 miles.

Mouille Light.

The old pyramidal building which carried this light will be demolished, and replaced by a cylindrical shaft 30 feet high, painted in alternate *Black and White bands*, and carrying a *Red* light of the 4th order dioptric. It stands at an elevation of 44 feet above the sea, and can be seen about 10 miles in clear weather.

Sailing Directions.

Ships bound for Table Bay from the southward should not shut in the Cape Point light with the land at Slangkop Point until the Robben Island light—which will be seen before the one on Green Point—bears N. E. ½ E., when they may steer for it; and when the Green Point light bears east, an E. N. E. course may be followed until the red light on Mouille Point comes open to the northward of Green Point light, bearing S. E. by S. This course will lead clear to the Vulcan Rock and the reefs that lie to the northward of it. The course may now be altered to S. E. by E. ½ E., which will carry them one mile outside Mouille Point, and within this distance no stranger should round the point at night. When the Mouille light bears S. S. W., a S. by E. course for the anchorage may be shaped, anchoring as soon as the Green Point light is shut in with the hillocks near Mouille Point, or with Mouille Point Light bearing N. W. about one mile off, in from 6 to 8 fathoms. Small vessels may steer S. by E. ½ E. for the anchorage in 4 or 5 fathoms, and anchor with the Mouille light bearing about N. W. by N.

Ships bound to Table Bay from the northward must not take too great liberty with Robben Island on account of its light, for the Island is low, and the dangerous Whale Rock lies S. 17 W., only $1\frac{4}{10}$ths mile from the Lighthouse and $\frac{9}{10}$ths of a mile from the nearest point of the Island.

Having sighted the Robben Island light, a ship should haul to the S. W., if the light bear anything to the westward of south, until the flashing light on Green Point bears S. by E. or S. S. E., when she may steer for it until Robben Island light bears N. E., when she may steer S. E. by E.; and when Mouille Light bears S. S. W., steer, as before directed, for the anchorage.

With the light upon Robben Island, and the Green Point or Mouille Point light, a vessel may readily determine her position by cross bearings; but the safest and easiest plan to adopt is, whilst the Green and Mouille lights are open of each other, to tack when the Robben Island light bears N. by W. ¾ W., and when they approach each other and become in line, to tack when the Robben Island light bears N. by W. This will prevent accidents from the lowness of the Blaauwberg beach and its deceptive appearance at night. Little, if anything, can be lost in thus beating in by giving up the smooth water near the shore, as the constant northerly current that sets out between Robben

Island and the main land more than destroys the seeming advantage; added to which, the wind blows with greater violence from the S. E. on the east side of the bay than it does more to the westward, though not in such sudden and violent gusts.*

New Beacon for the Whittle Rock, False Bay.

A beacon has been erected on a large flat-topped rock near Oatlands Point, which will, in conjunction with the beacon that now stands on the shoulder of the hill beneath Simon's Berg, point out the position of the Whittle Rock. The rock on which the beacon stands lies a few yards from the shore and 0 85 miles from the Shoulder Beacon. When on the Whittle Rock the two beacons will be in a line, and also in line with a large patch of white-washed rocks on the hill northward of Simon's Town, bearing N. N. W. ¾ W. The Shoulder Beacon is white, with a staff and ball. The Oatlands Point beacon is triangular, 35 feet high, and painted white with a red band in the centre.

The advantage of this beacon is that it points out to ships from the westward that they are clear of the Whittle Rock, whilst it is kept open to the eastward of the Shoulder Beacon. This was somewhat difficult with the patch of white-washed rocks behind Simon's Town for a mark, as vessels were obliged to run far to the eastward before the patch opened out clear of the shoulder of Simon's Berg hill.

Vessels from the eastward will still find the white patch of rocks serviceable for pointing out the position of the Whittle rock.

F. SKEAD, *Master, R. N.,*
Admiralty Surveyor.

13th July 1864.

No. 5612 A.

His Excellency the Governor General in Council has been pleased to appoint Captain H. Lewis, Commander of Her Majesty's Hospital Ship "Bentinck," to officiate as Master Atendant at Rangoon, in the room of Captain Brooking, who has proceeded to England on medical certificate.

No. 5659.

The 23rd November 1864.

The services of Major T. Pierce, 2nd Assistant Commissioner, Ajmere, are replaced at the disposal of the Military Department from the 8th ultimo.

No. 5761.

The 21st November 1864.

The Hon'ble C. Steer, Judge of the High Court of Judicature at Fort William in Bengal, has obtained privilege leave of absence for three months, from such date as he may avail himself of the same.

* Vessels entering Table Bay during the day when blowing hard from S. E. after passing the Mouille Point, may, with great advantage, anchor in 10 or 12 fathoms, where they will be in a good position for dropping into the inner anchorage on the following morning, as the wind invariably falls light during the night, although the S. E. may continue to blow hard on the east side of the Bay. By observing this rule, more particularly in ships of large tonnage, a great deal of anxiety and risk in wearing ship, when missing stays, will be avoided, and less casualties occur from loss of anchors and cables when endeavouring to bring up on the eastern shore.

H. WILSON, *Port Captain, Table Bay.*

No. 5762.

The Revd. T. Moore reported his departure from India by the Steam Ship "Simla," which vessel was left by the Pilot at Sea on the 10th instant.

No. 5763.

Lieutenant M. Tweedie, District Superintendent of Police, Mahomdee, returned to duty on the 4th instant, from the three months' privilege leave granted to him on the 3rd of September.

Mr. D. Cargill, Assistant District Superintendent of Police, officiated as District Superintendent of Police during Lieutenant Tweedie's absence.

No. 5765.

The 25th November 1864.

The Governor General in Council is pleased to attach Mr. Arthur F. Millett, of the Civil Service, reported qualified for the Public Service, to the North-Western Provinces, the Punjab, and Oudh.

Mr. Millett returned on the 14th instant from the sick leave granted to him on the 8th of September 1863.

No. 5766.

Mr. D. Blenman, Superintendent of City Police at Lucknow, has obtained privilege leave of absence for one month, from the 1st October 1864, or from such subsequent date as he may avail himself of it.

Inspector J. Prince, of the City Police, will officiate for Mr. Blenman.

No. 5767.

Lieutenant R. W. E. Burrowes, General List, Infantry, is appointed Assistant District Superintendent of Police in the Central Provinces.

No. 5769.

The Governor General in Council is pleased to invest the following Officers in the Central Provinces, with the powers of a Magistrate described in Chapter II, Section 22 of Act XXV of 1861:—

Bulwunt Rao Govind, Extra Asst. Commr.
Baboo Beressur Dutt, Ditto ditto
Lieut. W. S. Brooke, Assistant Commissioner.

No. 5771.

The undermentioned Officers of the Police of the Central Provinces have passed the examination prescribed for Junior Civil Officers:—

Lieut. W. Vertue, Officiating District Supdt.
Mr. A. Wrison, Inspector.
Mr. A. Colliss, Ditto

No. 5773.

Mr. T. Oldham resumed charge of the office of Superintendent of the Geological Survey of India on the forenoon of the 14th instant.

No. 5775.

Major D. S. Barrow, Deputy Inspecter General of Police, availed himself, on the 24th ultimo, of

the one month's privilege leave granted to him on the 29th of August.

No. 5777.

The Governor General in Council has been pleased to appoint Lieutenant J. W. W. Costley, of the 23rd or Royal Welsh Fusilier Regiment, to officiate as an Assistant Superintendent of Police in British Burmah.

No. 5784.

Appointment.—Surgeon Charles Palmer, M. D., to be Marine Surgeon, vice Surgeon Major A. C. Macrae, resigned.

R. N. CUST,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

POLITICAL.

No. 551.

Fort William, the 21st November 1864.

Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognise Mr. James Dickie as Consular Agent for the United States of America at Akyab, in the room of Mr. John Halliday, Junior.

GENERAL.

No. 1322.

Captain P. W. Bannerman, 2nd Assistant Agent, Governor General for Central India, (late Officiating Superintendent of Dhar,) resumed charge of his office, and of the Indore Treasury, on the forenoon of the 2nd November.

No. 1323.

The Viceroy and Governor General in Council is pleased to confer the following titles on the undermentioned Honorary Magistrates of Lahore and Umritsur for their services, and as a mark of the Viceroy's approbation :—

On Ali Raza Khan, the title of "Nawab."
On Abdul Majeed Khan, the title of "Nawab."
On Fakeer Shumsuddeen, the title of "Khan."
On Misr Gian Chund, the title of "Rae."
On Mohun Lal, the title of "Rae."
On Mian Mahomed Shah, the title of "Khan."
On Lala Doonee Chund, the title of "Rae."

No. 1325.

The services of Mr. C. Currie, C. S., are placed, temporarily, at the disposal of the Military Department.

No. 1328.

Surgeon Major S. A. Homan, appointed in G. O. No. 1503, dated 7th October, to the medical charge of the Gwalior Political Agency, assumed charge of his duties on the forenoon of the 1st November.

No. 1329.

His Excellency the Viceroy and Governor General in Council is pleased to appoint Mr. F. R. S. Wyllie, of the Bombay Civil Service, to be Assistant Secretary to the Chief Commissioner of the Central Provinces.

Mr. Wyllie assumed charge of his office from Lieutenant Bloomfield on the forenoon of the 5th November.

No. 1331.

Captain C. K. M. Walter, Political Agent of Bhurtpore, returned to India on the 17th October and resumed charge of his office from Captain W. Carnell, on the afternoon of the 22nd October.

No. 1332.

Mr. G. P. Money assumed charge of the office of Agent to the Governor General at Benares on the 9th November.

No. 1333.

Doctor K. Burr, in medical charge of the Jyepore Political Agency, has obtained one month's privilege leave of absence, from the 17th November, or from such date as he may avail himself of it.

No. 1334.

The undermentioned Officers attached to the Mysore Commission have passed the prescribed examination in Canarese :—

Lieutenant E. F. H. Armstrong, Assistant Superintendent.
Lieutenant E. Shaw, Probationary Assistant.
Lieutenant E. P. Maltby, Probationary Assistant.

No. 1335.

The undermentioned Officers of the Mysore Commission have passed the examination prescribed for Assistants in that Province :—

In the Higher Standard.

Mr. Krishnaswami Ayengar (with credit).
Lieutenant F. H. T. Gordon Cumming (with credit).
Captain A. G. D. Logan.
Lieutenant E. F. H. Armstrong.

In the Lower Standard.

Captain C. A. Benson } with credit.
Captain H. E. Mottet } with credit.
Lieutenant E. P. Maltby } with credit.
Lieutenant E. Shaw.

No. 1337.

Mr. P. A. Walker, Extra Assistant Commissioner of Lucknow, has obtained fifteen months' leave of absence to proceed to Europe on medical certificate, with 25 days' preparatory leave from the date on which he may avail himself of it, to reach the port of embarkation.

JUDICIAL.

No. 281.

Moung Htine appointed to officiate as Extra Assistant Commissioner, 2nd Class, British Burmah, by Notification No. 937, dated 14th April, is confirmed in that appointment, with effect from 27th

July, vice Moung Shwe Gya, Extra Assistant Commissioner, 2nd Class, deceased.

Moung Shwe Myat, appointed to officiate as Extra Assistant Commissioner, 3rd Class, British Burmah, by Notification No. 1064, dated 31st August, is confirmed in that appointment, with effect from 27th July 1864, vice Moung Htine, Extra Assistant Commissioner, 3rd Class, promoted to 2nd Class.

GENERAL.

No. 1363.

The 23rd November 1864.

Mr. St. George Tucker, Commissioner of the Khyrabad Division, in Oudh, received charge of his office from Captain E. Thompson, on the forenoon of the 8th instant.

No. 1364.

The privilege leave for one month granted in G. O. dated 29th September last, No. 1355, to Major A. L. McMullin, first Assistant to the Governor General's Agent for Central India, is altered to leave of absence on private affairs for 58 days, under Clause 39 of the new Furlough Regulations.

Major McMullin resumed charge of the offices of first Assistant and Deputy Opium Agent on the 1st instant.

MILITARY.

No. 216.

The 24th November 1864.

Lieutenant J. H. L. Greenfield, of the 11th Bombay Native Infantry, is appointed to officiate as Adjutant of the Erinpoorah Irregular Force, with effect from the 20th September last.

JUDICIAL.

No. 288.

The Governor General in Council is pleased to appoint the Deputy Superintendents of the several districts in Mysore, and the Superintendent of Police for the Bangalore Cantonment, to be Marriage Registrars for their respective charges under Act V of 1852.

No. 1370.

Under the provisions of Section IV, part I of Act XXV of 1864, His Excellency the Viceroy and Governor General in Council is pleased to license the undermentioned gentlemen to solemnize marriages in the Province of Mysore :—

The Revd. Thomas Hodson.
" " Mathew T. Male.
" " Robert W. Pordige.
" " George McCutchan, B. A.
" " Henry J. Sykes.
" " Samuel Normington.
" " Josiah Hudson, B. A.
" " Silas E. Symons.
" " John Hutchéon, A. M.
" " James H. Cummings.
" " John Stephenson.
" " Daniel Sanderson.
" " Samuel Dalzell.
" " Jacob Marrat.
" " John Greenwood.
" " John Shaw Banks.

GENERAL.

No. 1372.

His Excellency the Viceroy and Governor General in Council is pleased to make the following arrangements in the Hyderabad Commission :—

Deputy Commissioners.

Captain J. Allardyce, 2nd Class, East Berar.
Mr. J. G. Cordery, Offg., vice Major Stubbs, } 2nd Class, West Berar.
Captain J. G. Bell, 3rd Class, S. W. Berar.
Lieut. Huddlestone, 3rd Class, S. E Berar.

1st Class Assistant Commissioners.

Captain J. T. Bushby.
Lieut. H. C. A. Szczepanski.

2nd Class Assistant Commissioners.

Mr. C. Hordern.
Lieutenant K. J. L. Mackenzie.
Lieutenant J. FitzGerald.
Captain H. C. Menzies.

3rd Class Assistant Commissioners.

Lieutenant R. Bullock, also Assistat Conservator, Forest Department.
Captain C. T. O. Mayne.
Lieutenant A. Farrer.

Messrs. Bymanjee Jamasjee and C. W. Davies, Extra Assistant Commissioners, 2nd and 3rd Class respectively, are both promoted to the grade of 1st Class Extra Assistant Commissioners.

Messrs. Ruttonjee Jamasjee and Bapoojee Ragonath, Tehseeldars, are promoted to the rank of Extra Assistant Commissioners, 2nd Class, and vested with the powers of a Subordinate Magistrate of the 1st Class.

No. 1374.

Mr. C. Currie, late Settlement Commissioner n Oudh, is appointed to be Commissioner of the Lucknow Division from the 12th proximo, vice iLieut. Colonel S. A. Abbott, resigned.

No. 1380.

Mr. J. C. Colvin, Offg. Deputy Commissioner of Seetapore, in Oudh, returned to his duty on the forenoon of the 7th instant.

No. 1381.

Captain J. F. MacAndrew, Deputy Commissioner of Roy Bareilly, in Oudh, received charge of his office from Mr. G. L. Lang, Assistant Settlement Officer, on the afternoon of the 5th instant.

No. 1382.

The undermentioned Officers of the Oudh Commission returned to their duty on the dates specified opposite their names from the privilege leave granted them in G. O. dated 14th September, No. 1207 :—

Mr. T. Monck Mason, Assistant Cmmr. of Oonao } On the 10th instant.

Mr. J. G. Anderson, Depy. Commr. of Baraitch } On the 14th instant.

POLITICAL.

No. 579.

The Viceroy and Governor General of India in Council is pleased to publish for general information the following letter, and its annexure, from the Acting Secretary to the Government of Bombay :—

By Order of the Viceroy and Governor General of India in Council,

C. U. AITCHISON,
Under Secy. to the Govt. of India.

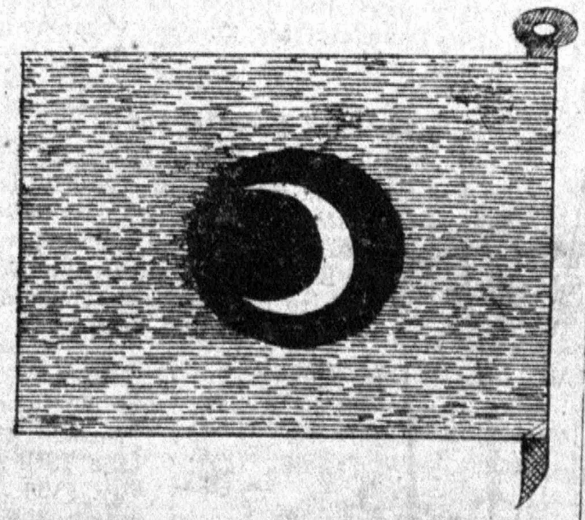
From C. GONNE, ESQ., *Acting Secy. to the Govt. of Bombay, to the Secy. to the Govt. of India, Foreign Department, Calcutta (Political),—No.* 106, *dated* 14*th November* 1864.

SIR,—I am directed by His Excellency the Governor in Council to forward to you, for submission to His Excellency the Governor General of India in Council, the accompanying copy of a letter from the Political Agent in Turkish Arabia, No. 79, dated the 14th September last, and of the Design referred to in it, of the flag to be in future used by Turkish Merchant Vessels.

2. A copy of Colonel Kemball's letter and of the Design will be published in the *Bombay Government Gazette* for general information.

From COLONEL A. B. KEMBALL, C. B., *Political Agent in Turkish Arabia, to the Chief Secy. to the Govt. of Bombay (Political),*—No. 79, *dated Bagdad,* 14*th September* 1864.

SIR,—I have received official notice from His Excellency Namik Pasha to the effect that henceforward the Ottoman Ensign Red Field containing Star and Crescent is to be restricted to the use of vessels belonging to the State, and that in future Turkish Merchant Vessels of every denomination will carry a flag consisting of a Green Field with Red Ball containing Crescent, in conformity with the Design which I herewith transmit, as received from His Excellency.



MILITARY DEPARTMENT.

Fort William, the 21*st November* 1864.

No. 926 *of* 1864.—With reference to Notification issued from the Home Department, No. 5313 of the 10th November 1864, the services of Lieutenant A. G. Remington, late 12th Regiment Native Infantry, and late of the Oudh Police, are placed at the disposal of His Excellency the Commander-in-Chief.

No. 927 *of* 1864.—With reference to the Notification issued from the Foreign Department, No. 1251 of the 15th November 1864, the services of Assistant Surgeon J. Law, M. D., of the Madras Establishment, Civil Assistant Surgeon, Bhundara District, are replaced at the disposal of the Government of Fort St. George.

No. 928 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment :—

HYDERABAD CONTINGENT.

2nd Cavalry.

Lieutenant A. G. W. Hemans, Officiating paid Doing-duty Officer, 4th Cavalry, to be paid Doing-duty Officer, temporarily, during the period Lieutenant Walker may officiate as Adjutant, or until further orders.

Lieutenant G. B. Farrington will continue with the 2nd Cavalry as a temporary measure.

No. 929 *of* 1864.—The undermentioned Officers are permitted to proceed to Europe on leave of absence on sick certificate :—

Major George Augustus Frederic Hauchen, of the Bengal Staff Corps, Executive Engineer, Hill Road Division, Department of Public Works, Punjab ...	For 20 months.
Assistant Surgeon Nathaniel James Grant, of the Medical Department, in medical charge of the 12th Bengal Cavalry ...	For 20 months, under the new Regulations.

No. 930 *of* 1864.—The undermentioned Officers having completed twenty years' service, six years of which were on permanent Staff employ, to be Majors, from the dates specified opposite to their respective names, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Bengal Staff Corps.

Capt. (Bt. Major) G. Swiney... 18th Novr. 1864.
Capt. (Bt. Major) W. Briggs... 18th „ „

No. 931 *of* 1864.—The undermentioned Officer having completed twelve years' service, four years of which were on permanent Staff employ, to be Captain from the date specified opposite to his name under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval.

Bengal Staff Corps.

Lieutenant (Bt. Captain) T. E. VanderGucht, 9th November 1864.

No. 932 *of* 1864.—The undermentioned Officers have reported their return from England :—

	Date of arrival at Fort William.
Major E. A. Rowlatt, of the Bengal Staff Corps. Major W. McNeile, of the Bengal Staff Corps, Deputy Commissioner, Goordaspore. Major F. Alexander, of the Bengal Staff Corps, Executive Engineer, Department of Public Works, 1st Circle, North-Western Provinces. Major C. W. Nightingale, of the Bengal Staff Corps, Executive Engineer, Department of Public Works, Hill Roads, Punjab. Captain W. Winson, of the Bengal Staff Corps, Commandant 18th (the Alipore) Regiment Native Infantry. Captain R. A. Nowell, of the Bengal Staff Corps. Captain A. F. Danvers, of the Bombay Staff Corps, District Superintendent of Police, Hurdui. Lieutenant G. A. Way, of the Bengal Staff Corps. Lieutenant H. B. Lockwood, of the late 4th European Light Cavalry, Adjutant, Governor General's Body Guard. Lieutenant P. H. M. Wynter, of the late 32nd Regiment Native Infantry. Lieutenant R. D. Osborn, of the Bengal Staff Corps, Adjutant, 12th Bengal Cavalry. Lieutenant E. Kitson, of the late 64th Regiment Native Infantry.	12th Nov. 1864.
	Date of arrival at Bombay.
Lieutenant Colonel J. F. D'E. W. Hall, of the Bengal Infantry, Commandant, Erinpoorah Irregular Force.	9th November 1864.
Captain the Hon'ble J. H. Fraser, late 4th European Regiment. Conductor W. Wilkinson, Public Works Department.	9th Nov. 1864.

No. 933 *of* 1864.—The undermentioned Non-Commissioned Officers are admitted to pension, as specified opposite to their respective names :—

Sergeant Henry O'Grady, of the Artillery Company, European Invalid Battalion. Sergeant John Gorman, of the Artillery Company, European Invalid Battalion.	Rs. (30) thirty each per mensem, payable in India.

No. 934 *of* 1864.—The following orders issued by the Resident at Hyderabad are confirmed :—

No. 189, *dated* 20*th October* 1864.—Directing the following postings :—

Assistant Surgeon C. T. Eves, attached to the 2nd Infantry Hyderabad Contingent, to the 6th Infantry Hyderabad Contingent, but to remain in Medical charge of the 1st Cavalry Hyderabad Contingent, till the arrival of Assistant Surgeon A. Sanderson, A. M. and M. B., or until further orders.

Assistant Surgeon F. H. Smith, Officiating in Medical charge, 2nd Infantry Hyderabad Contingent, to the Medical charge of the Corps.

No. 195, *dated* 26*th October* 1864.—Permitting Captain H. J. E. Teed, 2nd in Command, 1st Infantry Hyderabad Contingent, to proceed to Bombay, preparatory to obtaining sick leave to Europe.

No. 198, *dated* 28*th October* 1864.—Appointing Assistant Surgeon F. Duckworth, M. D., to the officiating Medical charge of the 1st Infantry Hyderabad Contingent, and directing him to proceed to join forthwith, vice Assistant Surgeon Doyle, reported sick.

No. 200, *dated* 3*rd November* 1864.—Confirming the Regimental Order issued by the Officer Commanding 4th Cavalry Hyderabad Contingent, directing Lieutenant and Adjutant F. J. Innes to officiate as 2nd in Command, 4th Cavalry Hyderabad Contingent, from the 20th October 1864, during the absence of Major H. C. Dowker, on general leave, and Lieutenant H. C. Onslow to officiate as Adjutant of the Regiment, during the period Lieutenant F. J. Innes may officiate as 2nd in Command, or until further orders.

The 22*nd November* 1864.

No. 935 *of* 1864.—The following orders issued by the Government of Bombay are confirmed :—

No. 425, *dated* 15*th September* 1864.—Permitting Captain (Brevet Major) H. S. Cochrane, V. C., Her Majesty's 7th Royal Fusiliers, Brigade Major, Saugor, to proceed to Europe for the purpose of appearing before a Medical Board.

No. 523, *dated* 26*th October* 1864.—Granting leave of absence to Europe on medical certificate to Lieutenant F. C. Bewsher, of the Bengal Staff Corps, Assistant Commissioner, Dehra Gazee Khan.	For 20 months, with effect from the 18th August 1864.

No. 936 *of* 1864.—The following promotions and alterations of rank are made, subject to Her Majesty's approval:—

PROMOTIONS.

Corps or Dept.	Rank and Name.	To what rank promoted.	From what date.	In whose room.
Medical Department.	Asst. Surg. Peter O'Brien, F. R. C. S.	Surgeon	15th June 1864	Surgeon W. F. B. Dalzel, M. D., whose date of rank has been altered.
	Asst. Surg. George Barnard	Ditto...	15th „ „	Surgeon S. B. Partridge, FEL., U. C., whose date of rank has been altered.
	Asst. Surg. Richard Henry Perkins.	Ditto...	7th Aug. „	Surgeon Charles Stewart, M. D., deceased.
	Asst. Surg. Wm. Burns Beatson, M. D.	Ditto...	1st Nov. „	Depy. Inspr. Genl. of Hospitals George Smyth Mann, F. R. C. S., deceased.

ALTERATIONS OF RANK.

Corps or Dept.	Rank and Name.	To rank from.	In whose room.
Medical Department.	Surgeon Edward McKellar ...	25th Sept. 1863	Surgeon Major Thomas Thomson, M. D., retired.
	Surg. A.C.Castriot DeRenzy, B.A.	12th Oct. „	Surgeon S. G. Bonsfield, retired.
	Surgeon Alexander Christison, M. D.	18th Dec. „	Deputy Inspector General of Hospitals M. McN. Rind, deceased.
	Surgeon Jas. Macnabb Cuningham, M. D.	20th „ „	Surgeon Major T. W. Wilson, retired.
	Surgeon Joseph Christian Corbyn, M. D.	20th „ „	Surgeon Major C. G. Andrews, retired.
	Surg. Geo. Moncrieff Govan, M.D.	8th Mar. 1864	Surgeon A. White, M. D., retired.
	Surgeon Stephen Chapman Townsend.	12th „ „	Surgeon Major C. M. Henderson, M. D., retired.
	Surgeon Chas. Thomas Paske...	24th „ „	Deputy Inspector General of Hospitals W. Thomson, retired.
	Surgeon William Frederick Blyth Dalzel, M. D.	1st April „	Deputy Inspector General of Hospitals J. B. Dickson, retired.
	Surgeon Saml. Bowen Partridge, FEL., U. C.	8th „ „	Surgeon J. W. Mountjoy, retired.

No. 937 *of* 1864.—The services of Captain (Brevet Major) C. B. G. Bacon, of the late 3rd European Regiment, are placed at the disposal of the Government of the North-Western Provinces.

The 23rd November 1864.

No. 938 *of* 1864.—The services of Lieutenant L. J. H. Grey, of the Bengal Staff Corps, Adjutant, 7th Bengal Cavalry, are placed at the disposal of the Government of Bengal.

No. 939 *of* 1864.—The undermentioned Officers have reported their departure on the dates specified opposite to their respective names :—

Captain (Brevet Major) E. Tulloch, of the late 69th Regiment Native Infantry, Officiating Wing Officer, 1st Regiment Native Infantry, on leave for two years, Government General Order No. 814 of the 7th October 1864. Lieutenant C. F. Thomas, of the General List, Infantry, on leave for eighteen months, Government General Order No. 799 of the 29th September 1864. Veterinary Surgeon H. C. Hulse, of the Bengal Establishment, on furlough for eighteen months, Government General Order No. 812 of the 7th October 1864.	"Reiver," 11th October 1864.
Lieutenant F. Wheeler, of the Bengal Staff Corps, on furlough for two years, Government General Order No. 833 of the 1st November 1861. Lieutenant W. F. Bartleman, of the late 39th Regiment Native Infantry, and Adjutant, 43rd Regiment Assam Light Infantry, on leave for fifteen months, Government General Order No. 829 of the 1st November 1864.	"Nubia," 17th October 1864.
Lieutenant H. W. Pitcher, of the Bengal Staff Corps, Wing Officer, 1st Punjab Infantry, on leave for twenty months, Government General Order No. 835 of the 1st November 1864.	"Golcunda," 24th October 1864.
Captain F. Cobbe, of the Royal Artillery, Superintendent of Works, Jubbulpore, Department of Public Works, Central Provinces, on leave for twenty months, Government General Order No. 878 of the 7th November 1864. Lieutenant J. S. Oliphant, of the late 5th European Regiment, Adjutant, 5th Goorkha Regiment, on leave for twenty months, Government General Order No. 860 of the 2nd November 1864.	"Simla," 10th November 1864.

No. 940 *of* 1864.—The following promotions are made in the Civil Establishment of the Great Trigonometrical Survey, with effect from the dates specified, vice Civil Assistant Messrs. Armstrong and Clarkson, retired.

Mr. Henry Beverley, from the Junior Grade of Civil 2nd Assistant, to the Senior Grade.	From the 17th August 1864.
Mr. Lawrence H. Clarke, from the Junior Grade of Civil 2nd Assistant, to the Senior Grade.	From the 19th Sept. 1864.

No. 941 of 1864.—Subadar Major Sirbaz Khan, of the 19th (Punjab) Regiment Native Infantry, is permitted to resign the service from the date of publication of the Order at the Head Quarters of the Corps.

No. 942 *of* 1864.—Major G. Ward, of the late 5th European Light Cavalry, Brigade Major at Dinapore, is permitted, at his own request, to resign his appointment on the Brigade Staff with effect from the 1st instant.

The 24th November 1864.

No. 943 *of* 1864.—Mr. Charles Thomas Evans is appointed a 3rd Class Sub-Assistant in the Topographical branch of the Survey Department, to fill a vacancy, with effect from the 4th instant

No. 944 *of* 1864.—It having been resolved, with reference to the Resolution of the Government of India in the Financial Department, No. 2695 of the 30th September 1864, paragraph 5, to carry out at once the consolidation of the Establishments and Accounts of the two Offices of Superintendent and of Agent for Army Clothing, the separate Office of Superintendent is abolished, and the supervision of the Clothing Department will henceforward be vested in one Officer, to be styled "Superintendent and Agent for Army Clothing."

2. This Officer will be allowed a Staff salary of Rupees (1,000) one thousand per mensem, as laid down in General Order by the Governor General, No. 156 A of the 13th October 1863, in addition to the Staff Corps Pay and Presidency house rent of his rank.

No. 945 *of* 1864.—With reference to Government General Order No. 944 of this date, abolishing the separate appointment of Superintendent of Army Clothing, His Excellency the Governor General in Council is pleased to appoint Lieutenant Colonel M. J. Turnbull Agent, and at present in charge of the Superintendent's Office, to be "Superintendent and Agent for Army Clothing."

No. 946 *of* 1864.—The services of Assistant Surgeon H. Clark, M. D., in Medical charge of A. Battery F. Royal Horse Brigade, are placed at the disposal of the Foreign Department, on his being relieved of his present duties.

The 25th November 1864.

No. 947 *of* 1864.—The following promotions are made in the undermentioned Corps of the Native Army :—

PROMOTIONS.

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
18th (The Alipore) Regt. N. I.	Havildar Gujadhur Tewaree ...	Jemadar ...	1st Aug. 1864	Prang Mhatoo, invalided.
Ditto	Ditto Dewah Sing ...	Ditto ...	1st „ „	Nain Sing, ditto.
25th (Punjab) Regt. N. I.	Ditto Chunda Sing ...	Ditto ...	19th May „	Jehmul Sing, resigned.
42nd (The Assam) Light Infy.	Subadar Rampersaud Ram ...	Subadar Major	25th Nov. „	Issur Dutt, invalided.
43rd (The Assam) Light Infy.	Jemadar Juggooram ...	Subadar ...	31st July „	Khettaroo, ditto.
Ditto	Ditto Jomram ...	Ditto ...	31st „ „	Monceah, ditto.
Ditto	Ditto Dackeeram ...	Ditto ...	31st „ „	Gobind Sing, ditto.
Ditto	Havildar Salame ...	Jemadar ...	31st „ „	Ramjeebun, ditto.
Ditto	Ditto Goorun Tewary ...	Ditto ...	31st „ „	Juggooram, promoted.
Ditto	Ditto Diproo ...	Ditto ...	31st „ „	Jomram, ditto.
Ditto	Ditto Gonuck ...	Ditto ...	31st „ „	Dackeeram, ditto.

No. 948 *of* 1864.—In continuation of Government General Order No. 892 of the 11th instant, the following promotion by Brevet is made under the operation of Government General Orders Nos. 632 and 633 of the 4th August 1864, from the date specified, subject to Her Majesty's approval :—

To be Major.

Staff Corps Captain C. F. Browne. } 19th May 1863.

No. 949 *of* 1864.—The undermentioned Officers have reported their return from England :—

	Date of arrival at Fort William.
Lieutenant D. R. Clarke, of the late 55th Regiment Native Infantry.	12th November 1864.
Lieutenant W. E. Gowan, of the General List, Infantry ...	21st November 1864.
	Date of arrival at Bombay.
Lieutenant C. S. De F. Roche, of the late 6th European Regiment. ...	12th November 1864.

No. 950 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Major General A. M. Becher, C. B., now temporarily employed on the Divisional Staff of the Army, is confirmed in the appointment in succession to Major General J. MacDuff, C. B., resigned.

No. 951 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Colonel D. Pott, of the Bengal Infantry, to the Brigade Staff, with the rank of Brigadier General, in succession to Colonel J. Welchman, promoted to the rank of Major General.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 3440.

Fort William, the 21st November 1864.

Notifications.—In continuation of Notification No. 3208, dated the 4th instant, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the month of September last, contrasted with that of the previous year, is published for general information :—

According to the present limits of the several Governments.	1862. September.	1863. September.	1864. September.
	Rs.	Rs.	Rs.
Government of India ..	5,64,63,038	3,28,01,693	2,06,49,641
Bengal ..	2,00,23,961	2,24,75,212	1,76,84,203
N. W. Provinces ...	2,70,83,242	2,51,59,697	1,67,95,031
Punjab ..	1,07,66,992	1,07,99,356	1,00,29,607
Bombay ..	2,78,14,529	2,06,95,379	2,02,45,583
Central Provinces ..	50,53,178	46,43,759	42,07,213
Deccan ...	13,76,951	26,95,609	21,83,777
Madras ...	2,40,88,692	2,57,57,027	2,10,29,441
Total ..	17,26,64,583	14,50,27,732	11,28,24,496

No. 3517.

The 23rd November 1864.

The Governor General of India in Council, considering it expedient that the circulation of British and Australian Sovereigns in all parts of British India and its dependencies should be encouraged and facilitated, is pleased hereby to direct that, from and after the publication of this Notification, Sovereigns and Half-sovereigns coined at any authorised Royal Mint in England or Australia of current weight,* shall, until further notice, be received, in all the Treasuries of British India and its dependencies, in payment of sums due to the Government as the equivalent of ten and five Rupees respectively; and that such Sovereigns and Half-sovereigns shall, whenever available at any Government Treasury, be paid at the same rates to any person willing to receive them in payment of claims against the Government.

No. 3518.

The Governor General of India in Council is pleased to direct, under the authority vested in him by Act XIX of 1861, Section 9, that Government Currency Notes shall, until further notice, be issued at the Offices and Agencies of Issue of the several Circles of Government Paper Currency in British India, in exchange for Sovereigns and Half-sovereigns, coined at any authorised Royal Mint in India or Australia, and of current weight, calculated at the rate of ten and five Rupees respectively, to an extent not exceeding one-fourth of the total amount of issues represented by coin, or by coin and bullion in each Circle.

No. 3484.

The 24th November 1864.

Mr. E. S. Byrne received charge of the Office of 4th Assistant Auditor General on the 17th November 1864.

No. 3462.

The 25th November 1864.

Extract from a Despatch from the Right Hon'ble the Secretary of State for India, addressed to the Government of India, in the Financial Department,—No. 219, dated the 15th September 1864.

PARA. 2.—I have further to acquaint you that whenever your Government may be advised that a Covenanted or Uncovenanted Civil Servant has been permitted to return to duty by a particular Steamer, it is to be understood that any extension of leave thereby rendered necessary has been granted without prejudice to the appointment of the absentee.

Published in continuation of Financial Notification No. 44 G, dated the 19th December 1862.

No. 3541.

Appointments.—Mr. E. F. Harrison, Officiating Deputy Auditor and Civil Pay Master, British Burmah, to be Deputy Auditor and Accountant General, North-Western Provinces, but to continue to discharge the duties of his present office until further orders.

Mr. W. Waterfield to officiate as Deputy Auditor and Accountant General, North-Western Provinces, during the absence of Mr. E. F. Harrison, or until further orders.

Notification.—It is hereby notified that, from the 1st December next, all claims on Government, payable at the General Treasury Bank of Bengal, on account of Salaries, Establishments, Contingencies, and other demands in the Civil Department, hitherto presented to the Civil Pay Master and Superintendent of Stationery for pre-audit, must be submitted to the Examiner of Claims at the Civil Pay Master's Office, Treasury Buildings, who, after examination, will issue in exchange a Cheque payable on demand at the Bank of Bengal, for all sums above fifty Rupees. Bills for sums not exceeding that amount will be paid in cash at the Office of the Examiner of Claims.

2. Claims may be submitted through a Bank or other Agent, at the option of the claimant. The bills must, however, be duly receipted by the claimant, and bear the required receipt stamp.

3. All demands on the Revenue Treasuries of the Government of Bengal, hitherto forwarded to the Civil Pay Master and Superintendent of Stationery for audit, must, from the same date, be presented, duly signed, receipted, and stamped when stamps are required, to the Collector, or other Officer in charge of the Treasury, by whom they will be paid after examination, and forwarded, in accordance with prescribed instructions, to the Accountant General, Bengal, at Calcutta, for post-audit and adjustment.

Appointment.—Mr. R. C. Tulloh to officiate as Examiner of Claims in the Civil Department, Calcutta.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

No. 317.

Fort William, the 18th November 1864.

Notifications.—Captain F. T. Haig, Superintending Engineer, Upper Godavery Circle, has been granted one month's leave to proceed to Madras, preparatory to obtaining leave to Europe, with effect from the 9th September 1864.

No. 318.

The 19th November 1864.

Mr. H. W. Hughes, Probationary Assistant Engineer, is temporarily attached to the Lucknow Division, with effect from the 5th September last.

No. 319.

The 21st November 1864.

Colonel E. Lawford, R. E., Chief Engineer Mysore, resumed charge of his Office from Major R. H. Sankey, R. E., before noon on the 21st October 1864.

* The standard weight of the Sovereign is grains 123·274 and it ceases to be current when, from wearage or other causes, it falls in weight below grains 122·5.

No. 320.

Mr. D. McGregor, late Corporal in the Madras, Sappers and Miners, having obtained his discharge from the Army, is brought on the strength of the Public Works Department as a Civilian in the grade of Supervisor.

No. 321.

Mr. G. W. Jones, Assistant Engineer, 2nd Class British Burmah, joined the Embankment Division on the 12th September 1864.

No. 322.

Major R. C. Babington, Madras Staff Corps, who was appointed Executive Engineer, 4th Class and posted to British Burmah in Notification No. 197, dated 26th July last, is placed in the grade of Executive Engineer, 3rd Class, with effect from the 15th August 1864.

No. 323.

Lieutenant W. P. Tomkins, R. E., Assistant Engineer, 1st Class, is transferred from Bengal to British Burmah, and Mr. G. W. Jones, Assistant Engineer, 2nd Class, from the latter to the former.

No. 324.

Major A. Allen, Executive Engineer, 1st Class, Upper Godavery Works, is appointed Superintendent of Works, Jubbulpore.

No. 325.

The 22nd November 1864.

Erratum.—In Notification No. 210 of the 10th August 1864, transferring Captain A. Cadell, R. E., to the Punjab, for "Superintening Engineer, 1st Class," read *Superintending Engineer, 2nd Class.*

No. 326.

The 23rd November 1864.

Notifications.—Mr. W. R. Chill, Assistant Overseer, is transferred from the North-Western Provinces to Oudh, and temporarily appointed to the Accounts Branch of the Department as an Assistant Accountant, 3rd Class.

No. 327.

Lieutenant J. P. Westmorland, R. E., Deputy Controller, and Examiner, Public Works Accounts, Oudh, returned to his duties on the forenoon of the 25th October last, from the privilege leave granted him in Notification No. 221 of the 19th August last.

R. STRACHEY, *Colonel*, R. E.
Secy. to the Govt. of India.

ADVERTISEMENTS.

LOST.

Lower half of a Promissory Note No. 179, dated 28th February, of 1856-57, for Rupees 1,000, during the past Cyclone, at Diamond Harbour.

BISSUMBER SIRCAR.

NOTIFICATION.

With reference to the Government Notification No. 3354 of the 18th instant, Government Promissory Notes and Stock Receipts of the Sicca Rupee Loans will be received at the Loan Branch of this Office for conversion, and should be receipted on the back as follows :—

Received the Principal* of this Note by transfer to the 4 per cent. Transfer Loan of 1st May 1865 for Rupees

Received interest due up to

Received anticipation interest

	Rs.	As.	P.
* Principal Sicca Rs. 000	033	5	4
Fractional sum tendered in cash	66	10	8
	000	0	0

(Signed) A. B.

2. Fractional sums necessary to make up even hundreds must be paid into the Bank of Bengal to the credit of Government, and the receipt of the Bank presented with the Notes when tendered for conversion.

3. Proprietors who desire payment in cash of a fractional amount sufficient to reduce the principal sum of their Government Securities to even hundreds in Government Rupees, must submit a written application to that effect when tendering their Securities for conversion.

4. The payment of fractional sums, as also of interest due on the Government Securities tendered for conversion, and anticipation interest, will be made to the Proprietors by order on the Bank of Bengal, on issue of the Loan acknowledgment to be granted in lieu of the Securities tendered.

5. Agents tendering on behalf of their Principals must furnish the assent of their Principals in writing, or produce for registry Powers of Attorney authorising the sale or transfer of Government Securities, the property of their Principals.

6. New Notes of the Transfer Loan will be issued on surrender of the Loan acknowledgments at the Loan Office duly receipted by the holders.

7. Applications from holders resident in the Mofussil, for the conversion of Sicca Loan Notes and Stock Receipts, must be made through their duly constituted Agents in Calcutta.

8. The sub-division of Promissory Notes and Stock Receipts of the Sicca Loans will not be permitted so long as the 4 per cent. Transfer Loan continues open.

R. P. HARRISON,
Acctt. Genl. to the Govt. of India.

FORT WILLIAM;
LOAN OFFICE,
The 19th November 1864.

SALE OF WASTE LAND AT MOHUMDEE.

Notice is hereby given that, should no objection be preferred under Act XXIII of 1863, rendering it necessary to defer sale, the several plots of Waste Land situate in the District of Mohumdee, which are entered in the list appended, will be sold by public auction on the 10th January 1865, to the hightest bidder, above the upset price of two Rupees and eight Annas (2-8-0) per acre, at the Office of the Deputy Commissioner at Lukheempoor. The sales will be made in the manner, and subject to the conditions, prescribed by the rules for the sale of Waste Land in Oudh.

Copies of the rules referred to, and forms of the Deed of Sale, can be obtained, on application, at the Office of the Chief Commissioner; and maps of the allotments, on a scale of four inches to a mile, may be seen at the Office of the Deputy Commissioner of Mohumdee.

T. H. KAVANAGH,
Offg. Deputy Commissioner.

List of Waste Lands available for sale in the Mohumdee District.

General Number.	Pergunnah.	Names of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
1	Bhoor ...	Allotment No. 1 ...	2,291	Bounded on the west by Mr. Allen's grant; on the north by the village Kamp; on the east by the village Kishunpoor; and on the south by the grant of Messrs. Saunders and Menzies, and the village Sooltanpoor of District Shajehanpoor, from which it is separated by the Oel River.	The River Chowka flows two miles from the northern boundary.
2	Alleegunj ...	Allotment No. 2 ...	1,221	Bounded on the west by Mr. Foy's grant; on the north by the village Buhadurnuggur; on the east by the village Umbara; and on the south by the grant of Ahmud Allee.	
3	Hyderabad..	Allotment No. 3 ...	5,272	Bounded on the west by the grants of Abdool Wahid and Mr. Singer on the north; and north-east by the River Oel, which separates it from the grants of Mr. Meakin, Mr Foy, and Ussud Allee; on the south by the villages Sikundurpoor, Khujooa, Puharpoor, Huzrutpoor, Kookra, and Khunjunpoor.	
4	Ditto ...	Allotment No. 4 ...	2,555	Bounded on the west by allotment No. 5; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel River; on the south-east by Mr. Singer's grant; and on the south-west by Captain William Hearsey's grant.	
5	Ditto ...	Allotment No. 5 ...	3,703	Bounded on the west by the villages Mudarpoor, Bhoodapoor, Byspoor, Jurowlee, and Sera Mow of District Shajehanpoor; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel River; on the east by allotment No. 4 and Captain William Hearsey's grant; and on the south-east by the village Mylanee.	The boundary between this allotment and the villages of District Shajehanpoor is disputed by the proprietors of the latter.
6	Ditto ...	Allotment No. 6 ...	760	Bounded on the north-west by the village Lurtee of District Shajehanpoor; on the north-east by the villages Mylanee and Sulabutnuggur; on the south by allotment No. 7; and on the south-west by the village Nurota of District Shajehanpoor, from which it is separated by the Kutna River.	
7	Ditto ...	Allotment No. 7 ...	5,011	Bounded on the west by the villages Soonbaree and Nurota of District Shajehanpoor, from which it is separated by the Kutna River; on the north by allotment No. 6 and the village Sulabutnuggur; on the east by allotments Nos. 8 and 9, from which it is separated by a water channel; on the south by the village Kurehta; and on the south-west by Mr. Powell's grant.	

List of Waste Lands available for sale,—continued.

General Number.	Pergunnah.	Name of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
8	Hyderabad ..	Allotment No. 8. ...	5,005	Bounded on the west by allotment No. 7 and the viliages Sulabutnuggur and Mylance; on the north by Captain William Hearsey's grant; on the north-east by the grants of Mr. Singer and Abdool Wahid; on the east by the village Puharnuggur; and on the south by allotment No. 9.	
9	Ditto ...	Allotment No. 9 ...	5,014	Bounded on the west by the village Kurehta and allotment No. 7, from which it is separated by a water channel; on the north by allotment No. 8; on the east by the villages Puharnuggur and Jutpoorwa; and on the south by Mr. Carew's grant.	
10	Ditto ...	Allotment No. 10 ...	5,345	Bounded on the west by Mr. Carew's grant; on the north by the villages Hurdowa, Dhankha, and Kulinjurpoor; on the east by allotment No. 11; and on the south-west by the villages Subsarpoor and Ussowa.	
11	Ditto ...	Allotment No. 11 ...	5,202	Bounded on the west by allotment No. 10; on the north by the villages Kulinjurpoor and Balarpoor, and Mr. Read's grant; on the east by Mr. Hamilton's grant; on the south-east by the villages Nugra, Umlia, and Kuklapoor; on the south by the village Koonwurpoor and Mr. Smith's grant; and on the south-west by the village Subsarpoor.	
12	Karunpoor ..	Allotment No. 12 ...	408	Bounded on the west by Mr. Hamilton's grant; on the north by Mr Read's grant; on the east by Captain John Hearsey's grant; and on the south-east by the village Bhoorwara, from which it is separated by the made road from Gola to Alleegunj.	
13	Hyderabad..	Allotment No. 13 ..	622	Bounded on the west by Mr. Carnegy's grant; on the north by the village Purelee; on the east by Captain William Hearsey's second grant; and on the south by Mr. Carnegy's second grant, from which it is separated by the Kutna River.	

SHAJEHANPOOR,
The 29th July 1864.

JOHN CAVANAGH,
Asst. Supdt., Settlement and Survey.

NOTICE.

Wanted to purchase for breeding purposes in the Seonee District, Central Provinces, a good Arab Stallion. He must be of good blood, bone, and temper; young and sound. The warranty of a Veterinary Surgeon will be required ere purchase is completed.

Apply, sending a Descriptive Roll, price, and all other particulars, to

J. B. DENNYS, *Major,*
Deputy Commissioner.

SEONEE DEPY. COMMR.'S OFFICE,
30th September 1864.

NOTICE.

Tenders are invited for the supply of the following cloths, and will be received by the undersigned up to 1st December 1864 :—

1*st*.—American Drill, or cloth of similar texture and quality, to be delivered at Allahabad between 1st May and 30th June 1865. Quantity required, 3 lakhs of yards. Tenders to be for quantities of or above 10,000 yards.

2*nd*.—Turkey Red (Saloo), 1½ lakhs of yards, to be delivered at Allahabad during the month of January. Tenders to be for quantities of or above 5,000 yards.

2. Each Tender must be forwarded in a sealed packet superscribed "Tender for Cloth," and be addressed to the undersigned at Allahabad.

3. All tenders received will be opened in the Office of the Inspector General of Police at Allahabad, at noon of the 1st December 1864, and parties making tenders are requested to attend in person or by Agent.

4. For further particulars apply to the Office of the Inspector General of Police at Allahabad.

By order of the Hon'ble the Lieutenant Governor, North-Western Provinces,

M. H. COURT,
Inspector General of Police,
North-Western Provinces.

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SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, NOVEMBER 26, 1864.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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Government of India.

Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 and 25 Vic., cap. 67.

The Council met at Government House on Friday, the 18th November 1864.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding*.

His Honor the Lieutenant Governor of Bengal.

Major General the Hon'ble Sir R. Napier, K. C. B.

The Hon'ble H. B. Harington.

The Hon'ble H. Sumner Maine.

The Hon'ble W. Grey.

The Hon'ble H. L. Anderson.

The Hon'ble Claud H. Brown.

The Hon'ble J. N. Bullen.

The Hon'ble Mahárájá Viziarám Gajapati, Ráj Bahádur of Vizianagram.

The Hon'ble Rájá Sáhib Dyál Bahádur.

The Hon'ble G. Noble Taylor.

The Hon'ble W. Muir.

The Hon'ble R. N. Cust.

His Highness Mahárájá Dhíraj Mahtab Chund Bahádur, Mahárájá of Burdwan.

His Highness Mahárájá Dhíraj Mahtab Chand Bahádur, Mahárájá of Burdwan, made a solemn declaration of Allegiance to Her Majesty, and that he would faithfully fulfil the duties of his office.

OATHS OF JUSTICES OF THE PEACE BILL.

The Hon'ble MR. MAINE presented the Report of the Select Committee on the Bill to substitute certain declarations for the Oaths of qualification taken by Justices of the Peace.

ABKARI ACTS EXTENSION BILL.

The Hon'ble MR. MAINE also presented the Report of the Select Committee on the Bill to provide for the extension of Act XXI of 1856 (to consolidate and amend the Law relating to the Abkári Revenue in the Presidency of Fort William in Bengal), to the Provinces under the control of the Lieutenant Governor of the Punjab.

NON-REGULATION PROVINCES BILL.

The Hon'ble MR. HARINGTON, in moving for leave to introduce the Bill to authorize the Governor General of India in Council to extend to the Non-Regulation Provinces under the immediate administration of the Government of India, Acts and Regulations not in force in those Provinces, said that the Bill had grown out of an application made by the Commissioner of Mysore and Coorg for the extension to those territories, by an order of the Executive Government of India, of an Act passed last year by the Government of Madras, to authorize subordinate Magistrates of the second class to take cognizance of offences falling under Section 174 of the Indian Penal Code.

The more recent enactments of this Council, which had been passed for particular places or parts of India, but which it was considered might, from their nature, be extended, at some future period, with advantage to places other than those in which they were intended immediately to take effect generally, contained a provision authorizing such extension. Where this provision existed in the Act, all that was necessary for its extension was an order of the Executive or local Government; where this provision did not exist, the Act could be extended within Territories in British India only with the special sanction of the Legislature. The Act of the Madras Government, which the Government of India had been asked to extend, was within the latter category. The extension of

the Madras Act to Mysore and Coorg would probably be very beneficial; but instead of confining legislation at the present time to the extension of this single Act in the manner proposed, it appeared to be a better and more convenient course that a general Bill should be introduced, authorizing the Governor General in Council to extend to the Non-Regulation Provinces under the immediate administration of the Government of India, Acts and Regulations not in force in those Provinces. This was the object of the Bill which he had asked for leave to introduce. The Bill would be limited in its application to Regulations and Acts existing at the time of the passing of the Bill. He did not think that any objection could be made to the principle of the Bill.

The Motion was put and agreed to.

HIGH COURTS' CRIMINAL JURISDICTION BILL.

The Hon'ble MR. MAINE, in introducing the Bill to amend the Procedure of Her Majesty's High Courts of Judicature in the exercise of their original Criminal jurisdiction (relating to Grand Juries), said—"Although there are some obvious reasons for postponing this Bill, I have preferred to go on with it, because I think I can prove to the Council that in some shape or other, whether modified or not in consequence of any representations we may receive, a Bill on the subject of Grand Juries must be passed. The reason that I give is, that the question has been settled for us by the British Parliament. The Letters Patent of the High Court, issued by the Queen in Council under the authority of the High Courts Act, and therefore having the force of statute law, make provision for the deputation of a Judge into the Mofussil under commission from the Governor General in Council. The circuits of the Judges are an integral part of the machinery of the High Courts; and I apprehend that your Excellency will fail in duty to the Queen and to Parliament if you do not establish them as soon as the Court has completed its first duty to its suitors, by clearing off its arrears. What, then, is our position? If we send a Judge of the High Court to Patna or to Dacca, or any other large Mofussil city, what number of gentlemen capable of serving on a Jury shall we find there? My own information, which doubtless the Lieutenant Governor can correct, leads me to believe that even if we reduce the Grand and Petty Juries to the lowest point, we should not find a sufficient number of competent persons to make them up, unless we carried the inherent absurdities (I shall justify that word presently) of the Grand Jury system to the furthest point by taking the Grand and Petty Jurymen from the same list, so that the same man will be first tried secretly under every conceivable disadvantage, and will then be tried, publicly and with every advantage, by the same men.

But even those who maintain that it is possible to preserve the Grand Jury in the Mofussil, allow that both it and the Petty Jury must be reduced greatly in number, and that most of the exemptions must be repealed. Hence, by general concurrence, it is clear that some legislation is necessary. I therefore propose to the Council to commit the Bill, remembering that it has still to go through several stages in which it can be modified, if any alteration should be thought necessary. Meantime I shall have the opportunity of stating the real case against Grand Juries in India, which I confess I omitted to do in the Statement of Objects and Reasons appended to the Bill. The truth is, I took for granted that in comparatively small and very busy societies, a system which occupied the best heads of a community with an inquiry conducted under such disadvantages as to defeat itself, and confided the momentous business of trying men for their lives to the residue, was self-condemned. But one of the things one learns in India is to take nothing for granted; and I will now attempt to say what Grand Juries really are, both in England and in India.

In the absence of any formal expression of opinion, I have only the presentments of the Grand Juries of two of the Presidency Towns. I may say, however, that the papers which have already been sent in show that a large majority of the Barrister Judges of the High Courts are in favour of the Bill. I have heard something of a presentment by the Grand Jury of Bombay. But as I have not actually seen it, I will not say anything about it. I am, however, able to say, on the authority of my hon'ble friend Mr. Anderson, that the Bill has been received with favour by all classes of the Bombay community. Here, however, is the presentment of the Grand Jury of Madras:—

"The Grand Jury, taking advantage of the opportunity afforded them by the reference made by your Lordship in your charge on the opening of the present Sessions to the Bill about to be introduced into the Legislative Council of India for the abolition of Grand Juries, are desirous, before they separate, of placing on record the opinion entertained in regard to the proposed measure by the great majority of those who have served on the present occasion.

"The Statement of Objects and Reasons by the Hon'ble Mr. Maine, accompanying the Bill, has been carefully considered by them, and, in their opinion, establishes a complete case for the abolition of Grand Juries in this country. In making this statement, however, they do not wish to be understood as expressing an opinion that the institution has not rendered good service in the administration of justice in India, for it is, on the contrary, their firm belief that with all its inherent defects, it has been productive of much good.

"The Grand Jury entirely concur in the view expressed by your Lordship of the many important advantages resulting from the association of European gentlemen of education and business-experience with Natives of rank and position, and not one of the least improvements contemplated by the proposed Bill appears to them to be, that the services of the gentlemen now on the panel of the Grand Jury will, should it become law, be made available in the trial of cases in open Court.

"That the proposed change by thus increasing and strengthenning the panel of the Petty Jury, will materially tend to facilitate the administration of justice, the Grand Jury entertain no doubt whatever."

And here is the presentment of Grand Jury of Calcutta, which certainly differs considerably from that of the Grand Jury of Madras—

"The Grand Jury beg leave to present that they have learned with extreme regret, as well from your Lordship's charge as the Public Journals, that a Bill, having for its object the abolition in India of the institution of the Grand Jury, has been introduced by Mr Maine, and obtained the sanction of the Government, and is therefore likely to become law. The Grand Jury cannot separate without giving an emphatic expression of their unanimous opinion that such an interference with a time-honoured institution is premature and unwarranted. Whatever may be the case in England, where the institution in question is still maintained in all its integrity, the time, in the opinion of the Grand Jury, has certainly not yet come when in India the Grand Jury is no longer, to use your own words, 'a necessity for the purpose of guarding the subjects from oppression on the part of the Executive Government, to protect the individual from the aggressive conduct of men in power, whose purposes would be sufficiently met by the fact of the obnoxious person being placed on trial in open Court on a Criminal charge.' The Grand Jury think that this has been sufficiently demonstrated by actual cases of no remote occurrence; nor is there any guarantee that here in India we may not again be placed in such times (to quote once more from your Lordship's charge) 'of great public commotion and excitement, when it may be necessary for the Executive to use extraordinary and indeed despotic powers against the liberty of the subject, under circumstances which would imply that the Magistrates ought not to be trusted unchecked in the exercise of arbitrary power.' The Grand

Jury are further of opinion that the object of the presentment of a former Grand Jury has been sufficiently, and to all intents and purposes, met by the extension of the summary jurisdiction of the Police Magistrates. And believing, as they do, that the measure in question, if carried into effect, would be fraught with danger to the liberty of the subject, they beg most respectfully to present that, in their judgment, the Bill ought not be passed into law."

Now, Sir, I trust that the highly respectable gentlemen who signed this presentment will not be offended if I say that its value is rather rhetorical than logical. I do not wish to criticise what is evidently more an expression of feeling than anything else. But there are some matters which I cannot help observing in it. There are some things in it which I cannot understand. In the first place, I do not think that the Grand Jury rightly understood the learned Judge, when he told them that their functions prevented Government from putting obnoxious persons on their trial, or rather they imagined him to be giving a more minute exposition of the law than he intended. For, Sir, it does happen that the Government already possesses this terrible power of gaining its wicked ends by sending men to be tried at once by the Petty Jury. Under an English Statute, which this Council cannot repeal, the Government has the power of filing, through the Advocate General, what are called informations *ex-officio*, in every case in which it may choose to consider (to use the words of a legal authority) that "an enormous misdemeanor affecting the common wealth or public peace" has been committed. Assuming, therefore, that your Excellency's Government were capable of so insane an act, there is nothing to prevent you from putting all the printers of the newspapers in Calcutta on their trial for seditious libel, even though you knew them to be innocent, and the Grand Jury could not save them. Again, I am unable to reconcile the argument of the Grand Jury that the greatest of all calamities is to be charged with an offence, without reference to ultimate acquittal, and the argument, in which both this and the former Jury seemed to coincide, that a large addition should be made to the summary jurisdiction of the Magistrates. For if the disgrace consists in the mere accusation without reference to the final establishment of innocence, surely it is as easy to disgrace a man by charging him before a Magistrate with a crime which is punishable with hard labour and a flogging, as by charging him with a crime which is punishable with penal servitude or death. Of course it is a matter of taste; but if I were in the predicament of having a false charge brought against me by men in power, though I knew I should be acquitted of it and had my choice of the accusation, I confess I should prefer treason to larceny. But the question which I should really like to ask these gentlemen who signed the presentment—some of them well-known members of the mercantile community of Calcutta—is whether they are not satisfied to dispense with the enquiry before the Grand Jury in cases in which they are greatly more interested than in criminal charges. If a merchant of Calcutta were in danger of being involved by a malignant enemy in a disagreeable trial, I venture to ask my hon'ble friends at the other end of the table whether it would more likely to be a civil or a criminal trial? I fancy I have observed that the number of personal cases—cases in which questions of commercial honour and probity are involved—coming before the Civil Courts of Calcutta, is larger than comes before any jurisdiction of similar extent at home. It seems to me that the risk of being subjected by an unscrupulous private enemy to what I may call a civil charge is, in Calcutta, at least appreciable. In the trial of such a charge, a man's good name and mercantile credit, his present fortune and future prospects may be at stake—in such a case do you demand a trial by Grand Jury? No, you do not even ask for a common Jury. You are satisfied with the fiat of a single Judge, and it seems to me that the verdict of this one man is more respected here, than the award of a Jury would be at home.

But, Sir, of course the only complete answer to the presentment of the Calcutta Grand Jury will consist in showing what a Grand Jury is, not only in England, but in India. Every body, I suppose, is aware that the Grand Jury was originally a body which more nearly resembled an assembly of witnesses than what we should now call a Jury. It consisted of the principal freeholders of the country, summoned by the Sheriff and empowered to declare all matters known to itself and affecting the public comfort or peace. The most characteristic relic of its ancient condition is its power to make presentments of nuisances, in order that they may be abated. Now, considering that Calcutta probably contains more choice samples of every nuisance known to the law than any city inhabited by Europeans, if I had found that the Grand Jury of Calcutta had exhibited the same activity which I am told the Grand Jury at Bombay has shown, and had been extraordinarily watchful and vigilant on the presentment of its nuisances, I should have said that, whatever were its anomalies, there was an argument for preserving it. But the Calcutta Grand Jury has this singularity, that it has grown more inactive in proportion as the city has grown worse. About 1818 it seems to have been in the habit of making presentments on those matters which have lately attracted public attention. But of late years it has made none. I have here an abstract list of presentments—there are a good many about 1857 and 1859—there are some to the effect that the "arm of justice has been paralysed"—nothing relating to the general health of the city.

I presume, therefore, I can leave out of account the services of the Grand Jury as a custodian of public health, and pass to its function as a judicial body. What, then, is a Grand Jury considered from a judicial point of view? Not, I mean, a Calcutta Grand Jury solely, but a Grand Jury in England, or in any part of the British dominions. First of all, it is a body of men so numerous, that under almost any conceivable conditions, it would be unfitted calmly to sift evidence. For it consists ordinarily of twenty-three persons; and that comes dangerously near the point at which the instincts of a crowd take the place of deliberation.

Then, after having so constituted it, you proceed to deprive it of all the aids which modern jurisprudence considers essential to the discovery of truth. You deprive it of the wholesome check of publicity; for, since the Star Chamber was abolished, it is the only secret tribunal known to English institutions. Next, you take away the rule of unanimity, which, though no doubt objectionable in its application to small Juries, such as those of our Code or Criminal Procedure is, in its application to large Juries, a valuable curb on the tyranny of the majority. You take away that sustained guidance of the Judge without which

even real trial by Jury—that is, trial by Petty Jury—would be absurd. You take away all chance of its applying the rules of evidence by the perpetual exemption of practising lawyers; and then, as if you had not done enough for it, you remove the means of cross-examining the witnesses by comparing the statements which they have made at different times, for the Grand Jury does not see the depositions. And after all is done, you reduce its functions (and in this, perhaps, you act consistently) to a simple guess at a probability, for it only hears one side of the case.

Well, Sir, since Grand Juries are so constituted, and since such are their functions, I have always thought, even in England, that though it includes all the persons in the community who are best able to form a judgment upon evidence, and though in most cases I doubt not that it uses its powers conscientiously, nevertheless, its inherent disadvantages are such, that a Grand Jury is an obstruction to justice; and therefore I entirely agree with that Metropolitan Grand Jury which has for a series of years presented itself as a nuisance. But I must admit that in England, although Criminal Juries are notoriously inferior to Civil Juries, yet the field from which the two lists of Juries are taken is so large that the system is perhaps tolerable. But how does it work in India? Well, if I never left my own house and my own room, I should be able to say how it worked; for it happens that no complaints come so frequently before Members of Government as complaints of clerks in our Public Offices of the extreme frequency with which they are called to serve on Petty Juries, and of the annoyance to themselves and hindrance to public business caused by the interruption. I mention this because it shows the unfairness with which the burden and heat of assisting in the administration of criminal justice are thrown upon one class under the present system, and also because it illustrates the value of the argument that Grand Juries should be retained as a protection against the machinations of a too powerful Government. We are told that Grand Juries must be preserved lest we should make tools of the covenanted servants on the Bench; and the effect is to send men to be tried for their lives by Juries largely composed of the uncovenanted servants in our offices. Of course I know that those gentlemen give honest, independent verdicts. But surely, if your Excellency's Government were capable of the iniquity imputed to it by the Calcutta Grand Jury, it stands to reason that it had better begin with those Officers who, so to speak, are under its eye and under its hand.

My case, however, rests on those opinions of Mr. Ritchie's which have been circulated through the Council. I am, myself, open to the remark that I have not seen the practical working of the system in India. But here is Mr. Ritchie giving the result of an experience of twenty years. I never saw Mr. Ritchie. But there is such an unanimity of testimony about him, that I cannot doubt that he was a man of remarkable moderation, fairness, and judgment. He was the incontestable leader of the Calcutta Bar, and he wrote these papers while still in a situation—that of Advocate General—which, while it enabled him to see those cases from the point of view of the Government, did not cut him off from sympathy with the opinions of the unofficial community. Here is the net result of his observations. After reciting a list of miscarriages of justice lamentable to read, caused sometimes by the Petty Jury and sometimes by the Grand, but, as he admits, and I readily allow, attributable not to the persons, but to the system—in the case of the Grand Jury, to the disadvantages under which it is placed, in the case of the Petty Jury, to the withdrawal from it of those best able to assist it to a conclusion—he deduces from this the inference, which he presses repeatedly on the Government, that Grand Juries ought to be abolished, and Grand and Petty Jurors fused. I will read the passages of which the words are nearly identical with those of Sir Colley Scotland to the Grand Jury of Madras—

"The result of a pretty long observation of the practical working of the Grand Jury in this country is, that the constitution of this tribunal appears to me wholly unadapted to the wants and circumstances even of the European portion of the community; that it is unable to afford any safeguard to the innocent, while it often unconsciously serves as an obstruction to the due course of justice; and that the only purpose for which it can now be considered as of any real use—that of imposing some check upon private prosecutions—may be much better attained in a different way.

"I would, therefore, respectfully urge upon the Government the expediency of taking steps towards the abolition of this body and the substitution of such proceedings as I have above pointed out. Such substitution is quite within the competency of the Legislative Council, to whose attention, I think, the subject may be submitted with advantage, without waiting to mature more extensive changes in the Criminal Law Procedure applicable to British subjects.

"I am sure that, in the strictures above made, I shall be understood to refer to the defective character of the institution, and not to the class or individuals comprising it For that class and for many of the individual members of it I have a very high respect. And one great improvement in Jury trials in this country, which I anticipate from the change I advocate, is that those gentlemen will be thereby released from duties which are practically useless, and that their services may be employed in the far more important functions of Jurymen at the trial. From an union of the class of Grand Jurymen with those now called Petty Jurymen, whereby the high intelligence, position and independence of the former, will be brought to bear upon criminal trials in the Supreme Courts, I think very valuable results may be expected. The actual loss of time to those gentlemen need not probably be greater than it is at present, as the proportion summoned upon each Jury need not be large And it may be reasonably hoped that the time thus taken up, even if longer than at present, will be cheerfully bestowed, as the class from whom it will be required are those most interested in preserving Jury trials in this country, and, consequently, in raising the character of Juries. If this change be effected, the service upon Juries will be looked on by the public with more respect, and the verdicts of Juries will command more general confidence than at present."

Those, then, are Mr. Ritchie's views. His opinion and his facts coincide so exactly with those which I could have predicted *a priori*, that I have not the slightest doubt of the correctness of either the one or the other.

I have now to address myself to the arguments which I have heard or read for maintaining the Grand Jury. It is said that the Grand Jury is a protection to an innocent man falsely accused, especially when he is the victim of unscrupulous enmity, whether that of a private adversary, or of those men in power, or of the Magistrate. I do not deny that the Grand Jury may sometimes release an innocent man, for if you let a man off, it is always possible that he may be innocent. But I say that the case in which it will most rarely occur will be that of an innocent man oppressed by an enemy. To assume that the Grand Jury can protect you from the false accusation of an enemy, is to assume not only that your enemy is unscrupulous, but that he is a fool; for, Sir, anybody can get up a colourable *primâ facie* case—at least I hope we may claim that credit for the Government—and before a fair-looking *primâ facie* case, if the Grand Jurors obey their oaths, the Grand Jury is helpless. Does it not strike the

Council that the most dangerous charges are those which are *primâ facie* impregnable? Suppose that some unlucky combination of events, or, what I am afraid is far from impossible in this country, some artful conspiracy, involved an innocent man in a criminal accusation, surely the chances are that the case on the face of it will be perfect, the witnesses will have concocted their story, and all the documents bear the stamp of authenticity. In such an event, the vindication of innocence will depend exactly on those instrumentalities which the Grand Jury never has at its command—on the cross-examination of the witnesses, as to facts known only to the accused, and therefore unknown to the Grand Jury; on the strength of the case for the defence, which the Grand Jury never hears, and on the balancing of fact against fact by the Judge, whom the Grand Jury, through the important part of the enquiry, never see. The truth is, that innocent men unjustly accused must place reliance entirely on the Petty Jury and not on the Grand, and the direct effect of the system is to starve and weaken the Petty Jury. In truth, unless it could be accounted for historically, the system would be one of the most unintelligible that ever existed. It is strong at the wrong point and weak at the wrong point; and, if it were worth while reforming it, the only sensible way of doing so would be to turn it upside down, and give the functions of the Petty Jury to the Grand Jury, and those of the Grand Jury to the Petty.

I see it further said, that many of the Magistrates are incompetent and prejudiced, and make bad commitments. Now, Sir, it is one of the most characteristic results of the Grand Jury system that it exactly prevents our knowing the facts which are here alleged. Whether the commitments of the Magistrates in India are generally bad, or whether any of them are bad, are entirely matters of opinion and conjecture. The cases are disposed of in the darkness of the Grand Jury room. Of course the Grand Jury says that it is right, and occasionally makes emphatic presentments that it is right. But that does not prevent another large class from asserting with equal positiveness that the Grand Jury was entirely wrong. The public is not let into the secret, and who is to decide? I can only say that my own inquiries have elicited nothing better than positive contradictory assertions. And there is great evil in this. It is the duty of the local Government to watch for evidence of incompetence or prejudice among the judicial Officers, and, if necessary, to rebuke or remove them. Now a trial in the High Court throws such a flood of light on all concerned in it, that it is greatly to be regretted that this system deprives the local Government of most valuable facilities for forming a judgment on the real standard of capacity among its judicial servants. Here, too, are some remarks of Mr. Ritchie's on another of the fruits of this secrecy:

"Not the least evil attending this state of things is the utter uncertainty as to what has taken place before the Grand Jury, and the suspicion to which both they and the witnesses are exposed. Whether the witnesses have kept back the truth; whether they have boldly sworn to the contrary of what they deposed to before the Magistrate; whether the Grand Jury have been in a hurry to get away, and have not had the patience thoroughly to investigate the case; whether they have mistaken the nature of their duties, and thought they were bound to ignore a Bill unless they were prepared conclusively to convict, or whether they were carried away by prejudice or sympathies, no human means can detect, and the law does not permit us to enquire. And yet any one of these alternatives may be the true one; and the Grand Jury and the witnesses are thus placed in the unfair position of being open to a suspicion which may be as unfounded regarding the one as regarding the other, but which is of itself disastrous to the administration of justice."

So far as I myself can form an opinion on a matter about which I confess that all is dark, I am inclined to think that the presumption is against the Grand Jury: in fact the very secrecy itself is a ground for such presumption. The commitments to the High Courts in the Presidency towns are practically made either by trained lawyers or by men whose every-day business it is to sift evidence. As regards them, I should be disposed to apply the maxim *cuique in arte suâ credendum*; and if the Grand Jury differs from them, to say that the chances are that the Magistrate is right and the Grand Jury wrong. As to the Mofussil Magistrates, I cannot forget that Mr. Justice Peterson, in Spring, went even out of his way to compliment the Bengal Magistrates on the way they prepared their commitments; and the Chief Justice of Madras, in his charge to the Grand Jury, declares himself satisfied with the Mofussil commitments in that Presidency.

However, Sir, to obviate the least chance of injury being done by arraigning a man against whom not even a *primâ facie* case has been established, I am willing to consider in Committee a plan which, I have reason to believe, commends itself to several of the Judges of the High Court. If the Judge, on reading the depositions, thinks that no *primâ facie* case is disclosed, I do not object to giving him power to examine the witnesses in an informal manner, and then, if upon the depositions and the evidence he thinks a conviction impossible, to prevent the accused from being arraigned, and order his discharge. That, after all, is pretty much what he does now; for, though the Grand Jurors are on oath, I suppose it is no great secret that, in ninety-nine cases out of a hundred, the bills which they ignore are those on which the Judge has thrown a doubt in his charge. I do not, however, wish this to be quite a hole and corner proceeding; and, therefore, when a Judge releases a prisoner, I would place the Judge under an obligation to report the case to Government, and state his reasons for the course he has taken.

But, Sir, unless arguments are presented to me which have not yet occurred to my mind, further than that I cannot go, speaking for myself as an individual Member of the Government. Though this is in itself a little question, a great question is plainly implicated with it. All of us occasionally see complaints from the European community that in public matters their existence and importance are not sufficiently recognized. But I think the Government may call upon that community to recognize the facts which are implied in its existence. Its existence, its importance, and its growing power are all facts: it is a fact that whole provinces, such as Assam, Cachar, and Sylhet, are getting to belong to it in the same sense that Australia belongs to the Australians. But there are facts on the other side. With this great multiplication of Europeans, there has come, as unfortunately there always does come, a great increase of European crime. How is it to be dealt with, for dealt with it must be, not only in the interests of justice, not only in those of the Native population, not only in those of the European settlers themselves, who, as I said in the Statement of Objects and Reasons, suffer more severely from in than any body else, but also, I could almost say, in the interests of the criminals themselves. For we all know our countrymen well enough to be

aware that, after bearing for a long time with the annoyance caused by unpunished crime, out of respect to some venerable institution, or venerable quirk, they suddenly turn round and call, almost ferociously, for punishment. How, then, is this mass of crime, relatively, if not absolutely great, and committed over much of India with the most perfect impunity, to be disposed of? For myself, while I think that the Government of India will not have done its duty until every European criminal is brought to justice as certainly as if he were a Native, I am opposed (to use a phrase which I dislike, and which I think reflects no credit on those who invented it) to a Black Act. I think that, for so long a time as we can look forward to, European British subjects will have to be tried for all serious crimes by special tribunals—that is, by a Judge applying those strict criteria of truth which constitute the English law of evidence, and a Jury—a real Jury—a Petty Jury. To put that on its lowest ground, it seems to me that trial by Jury, that is, trial by the Petty Jury, has affected English character more than any national institution, even more, I am inclined to say, than representative institutions. While, then, we preserve and protect so many Native customs that we cannot even justify, I regard it as only reasonable to respect the greatest and most influential of English usages. The exemption, therefore, of British subjects from the ordinary criminal tribunals seems to me to stand on precisely the same ground as the exemption of Hindus and Mohamadans from the New Civil Code which is about to be introduced. But of course I have more positive grounds for my opinion. I consider that these Special Courts, scattered or moving about the country, will be of the utmost importance as examples and patterns. They will exhibit the English Law where it is strongest, and serve to correct the Mofussil Courts where they are said to be weakest, namely, in the sifting of evidence and the ascertaining of facts. But if Europeans are to enjoy this privilege (I don't use the word in an invidious sense), they must expect to enjoy it in a reasonable way: and I think that the first and best evidence of reasonableness will consist in their consenting to give up the Grand Jury. For my own part, believing as I do, that the greatest contribution of English Lawyers to the art of practical justice—perhaps their only very great contribution—is the discovery of the process of ascertaining facts by Judge and Jury through the agency of the rules of evidence, and believing that the spectacle of the process in operation will be of the utmost value in India, it is matter of every-day regret to me that its impressiveness and authority should be spoiled by this absurd appendage of an institution, which, in all but the integrity of those who take part in it, exhibits the worst characteristics of Oriental procedure—which is secret and one-sided, and unscientific and irresponsible, and which, besides, sucks all the life-blood out of the invaluable institution on which it hangs.

I have only one thing more to say. I have no right to assume that any part of the feeling against this Bill has been caused by the belief that I wished for a simple fusion of the Grand and Petty Jury lists. The formation of those lists is a matter which I thought it would be more respectful to leave to the High Courts, as they now possess it by Act of Parliament. But I wish to say that, in my opinion, there should be no such fusion; and I have no objection expressly to introduce into the Bill a power to that effect. I believe it is practically found that men deliberate better together when they belong to the same average station in life. I would therefore follow the practice adopted with respect to Civil Juries at home, and have both a special and a common Jury list for criminal cases. The special list would contain the majority of the present Grand Jurors, and Juries would be taken from it in all cases of great importance, or which the High Court should deem to be of peculiar difficulty. The Grand Jurors will then do little more work than they do at present, and do it much more effectually. And if it should enter into your Excellency's head, or rather that of my hon'ble friend the Lieutenant Governor—for I believe that it is he who here represents an aggressive despotism—to put on his trial an innocent man who is a public or private adversary, I venture to think that, if the trial is held by a Judge of the High Court and a Jury from this list, my hon'ble friend will be extremely disappointed.

The Motion was put and agreed to.

The following Select Committee was named:—

On the Bill to amend the Procedure of Her Majesty's High Courts of Judicature in the exercise of their original Criminal Jurisdiction (relating to Grand Juries)—His Honour the Lieutenant Governor of Bengal, and the Hon'ble Messrs. Harington, Maine, Anderson, Browne, Bullen, and Cust.

The Council then adjourned.

WHITLEY STOKES,
Offg. Asst. Secy. to Govt. of India,
(Home Dept., Legislative.)

CALCUTTA,
The 18th November 1864.

HOME DEPARTMENT.

Cultivation of Cinchona Plant in Coorg.

From W. H. KERR, ESQ., Supt. of Coorg, to the Secy to the Commr. of Coorg, Bangalore,—dated Coorg, 29th September 1864.

I have the honor to submit herewith, for the information of the Commissioner, a Statement giving the particulars of the height, &c., of the Cinchona Plants procured for Government from the Cinchona Plantations on the Neilgherries in August 1863, as also copies of correspondence regarding them between Mr. McIvor and myself.

2. The plants were measured (as I stated that they would be, in my letter of the 6th ultimo, No. 468) on the 24th August last, exactly one year after they were planted, but I deferred the submission of the Statement in order that I might, at the same time, inform the Commissioner of Mr. McIvor's opinion regarding the growth of the plants.

3. The Commissioner will be glad to see from the enclosed paper that this is very favorable.

4. I shall not fail to communicate to the purchasers of the plants lately received the further advice regarding their culture contained in this letter.

From W. H. KERR, ESQ., Supt. of Coorg, to W. G. McIVOR, ESQ., Supt., Govt. Cinchona Plantations, Ootacamund,—dated Coorg, 16th September 1864.

I have the honor to forward herewith a paper giving particulars of the height of the Cinchona Plants received from you on the 24th August last,

ing exactly one year from the date of their being first planted, as also rough sketches showing the length and size of the branches of the larger plants, and the height from the ground at which the primary branches leave the stem.

2. I have added these particulars as it appears to me that these plants, though for the most part strong and healthy-looking, are of quite a different growth from the plants of which illustrations are given in your pamphlet on the cultivation of Cinchona, being more like tall saplings than bushy shrubs, such as are there represented, and such as would seem from your reports to have been produced on the Neilgherries.

3. I should be much obliged if you would kindly inform me whether this is really the case, or whether the plants may really be considered to promise well as Cinchona trees, for, if they do not, I think it probable that their rapid growth (*upwards* only) may have been caused by too much care, I mean, by shading them too much from the sun, and giving them too much water, and it would be well that this should be generally known in order that the same mistake may not be made in the cultivation of the large number of plants lately received from you, and distributed among private individuals.

4. The plants referred to in the Statement were screened from the sun by a leaf-mat placed over each plant, and were watered every day during the dry season. The plot of ground selected for the plantation is well sheltered from the monsoon, and has a sunny exposure.

5. The plants despatched with your Deputy's letter of the 19th ultimo arrived here safely; at least, the number found available for distribution, after deducting the few that died, was still considerably in excess of that mentioned in the letter.

400 or 500.

6. The plaints being, as you are aware, very small, and the expenses of the transit here considerable, I think it fair that the purchasers should have the benefit of the excess, and am therefore demanding from them, for transmission to you, only such a rate per plant as will enable me to remit you the price of the 3,100 plants stated by you to have been sent.

7. I will remit this sum to you, together with the amount advanced to the peon who came in charge, as soon as it is realized.

From W G McIvor, Esq, Supt., Govt Cinchona Plantations, to W H Kerr, Esq., Supt of Coorg,—dated Government Gardens, Ootacamund, 24th September 1861.

I have the honor to acknowledge the receipt of your letter of the 16th instant, forwarding a sketch giving the growth of Cinchona Plants forwarded from this Establishment in August 1863, and requesting my opinion with reference to the progress the plants have made in your District.

2. The progress the plants have made is most satisfactory and encouraging, the perpendicular growth being greater than that attained by our plants on the Neilgherries. They, however, as you justly observe, seem to be drawn, and are not nearly so robust and so well-furnished with branches as the generality of our plants of the same age, and this condition is no doubt caused by too much shade. The plants should have no shade over the top which is left entirely open to the sun, being merely sheltered, when young, by a leaf-mat or other shade being placed around the sides. This shading is removed when the plants are about a year old, they are then secured by a ring being placed around the top branches, and tied to two stakes on each side of the plant; this ring steadies the top of the plant, and prevents it being broken by the winds while it gives sufficient space to move slightly to and fro. I have just forwarded a report to Government in which further details of the treatment of the plants are described; if you will make application to Mr. Sim, no doubt he will furnish you with a printed copy.

3. I may mention that our plants, three and four feet high, are generally furnished with from eight to ten pairs of branches, the first branches springing from within a foot or eighteen inches of the ground.

4. I am glad to hear that the plants despatched on the 9th ultimo reached in safety, the small ones were not counted in order to allow for losses; you can, therefore, give to the planters gratis their proportion of the excess of plants received.

The original paper containing the particulars of the height of Cinchonas, &c., is herewith forwarded.

PUBLIC WORKS DEPARTMENT.

Railway Traffic Returns, Punjab.

Abstract of Comparative Returns of Traffic on the Punjab Railway.

(In continuation of Abstract published in Supplement to the *Gazette of India* dated 3rd September 1864)

Week ending	Mileage Open.	Receipts. 1864.	Receipts. 1863.
		Rs.	Rs.
3rd July (3 days ending)	45	1,375	2,078
10th „	„	2,938	2,998
17th „	„	3,721	2,163
24th „	„	3,701	2,247
31st „	„	3,511	2,063
7th August	„	2,135	2,726
14th „	„	2,385	2,485
21st „	„	2,648	2,349
28th „	„	2,650	2,584
4th September ...	„	3,779	3,089
11th „	„	3,369	3,315
18th „ .	„	2,745	2,951
25th „	„	2,672	2,941
30th „ (5 days ending)	„	2,514	1,768
Total ...	...	40,143	35,757
Averages ..	Weekly	3,088	2,750

Cyclone of the 5th October.

Note by Captain F. S. Taylor, R. E., Consulting Engineer to Government of Bengal, Railway Department, on the subject of the Cyclone of the 5th October.

The Traffic Manager of the East Indian Railway reports, that as it became apparent the gale was increasing on the morning of the 5th October, all the rolling stock in the Howrah Yard was secured, and trains subsequent to the 11 A. M. up train stopped.

Trains have since been running as usual, and though the traffic was somewhat delayed, no accidents have occurred on the line The Doorgah Poojah holiday traffic has fallen far short of what

it otherwise would have been, but the ordinary Passenger traffic has not been seriously affected.

The Goods traffic is recovering satisfactorily, and the Coal trains will shortly be resumed, but the Company will not be in a position to work the Ferry between Calcutta and Howrah before the end of the month, as the Railway jetties have been much damaged, and are still obstructed by wrecks.

The Ferry Steamer *Howrah* went ashore above Armenian Ghât with considerable damage to her hull; she will probably be launched this month.

The *Calcutta* is considerably damaged in her upper works by drifting wrecks, but was not stranded. The damage to the two Steamers is estimated at Rs. 12,000.

The stations between Burdwan and Howrah, all of which were exposed to the gale, have stood remarkably well, the damage being only superficial; the estimated loss is Rs. 10,000.

The corrugated iron roofs in Howrah Yard were exposed to the full force of the hurricane, and have escaped comparatively uninjured.

The covered approach to the Passenger jetty at Howrah has been blown away, but it will be replaced by the end of the month.

The wooden Coal staiths at Howrah have been much damaged, and the shoots rendered temporarily useless, but three of these jetties will soon be again available for discharging Coal, and measures will be taken to work the Coal traffic at its present site until the permanent Mineral terminus is constructed.

Armenian Ghât, on the Calcutta side of the river, is still obstructed by wrecked shipping. The Master Attendant has been requested to take steps for clearing the jetty, and in the mean time a barge will be moored off the head as a temporary landing stage.

The Company have been compelled to notify to the public that Goods and Passengers can for the present be booked from Howrah only, but it is sufficiently apparent, in the present state of the port, that the Company should be in a position to book all Passengers and Goods to and from Calcutta, if they wish to realize an increasing traffic, and the necessity of moving in this matter has been urged on the Agent.

On rough estimate by the Engineering Department, it is calculated that a cash outlay of Rs. 50,000 will make good the damage done to the terminal buildings and works.

A heavy outlay will be necessary to make good the damage done to the iron tripod supports of the Telegraph, more than half of which between Howrah and Burdwan have been damaged beyond repair, and will require replacing with stronger material; the cost will not be less than Rupees 30,000.

Of the fleet of seven transport Steamers laid up in ordinary at Goosery for sale, all but one were driven ashore by Ships drifting against them from below. Two of them are so badly injured that the boilers and engines will be taken out as they lie, and an endeavour made to convert the hulls into cargo flats; the rest will be launched without much difficulty. It is likely that they will now find a ready sale; in the mean time they can be employed in towing ships.

It is estimated that the cost of launching and repairing the five Steamers will amount to Rupees 27,000. The wrecks will be sold for what they will fetch when the machinery has been removed.

On the Eastern Bengal Railway the Traffic Manager reports that all the Passenger vehicles of the 7-15 A. M. down mixed train and one Goods waggon were blown over on their sides by the vo- about 2 P. M., near the station of Echapore, but the train having been stopped, providentially no one was injured.

All the carriages of the 2 P. M. down mail train were also blown over about 4 P. M. near Arrunghatta Station with slight injury to Passengers but heavy damage to the vehicles.

Four waggons blown from a siding at Bhugoolah were capsized about half a mile north of that station, and another which had been blown from Chogdah was run into by the engine of the 12 o'clock up train and turned over on the bank.

A train of waggons at Kooshtee were blown into violent collision with other eight which were knocked over the bank, the buffers going through the ends of two of them.

The corrugated iron roofs at all the stations on this Railway have suffered severely, especially in the ridge lanterns, which have everywhere been stripped off, and it is estimated that an expenditure of at least Rs. 80,000 will have to be incurred in making good the damage. The damage to rolling stock is roughly estimated at Rs. 3,800.

It was found necessary to limit the number of trains for a few days after the storm, but the traffic has since revived.

The extensive workshops in course of erection at Kanchrahparrah have been almost entirely levelled with the ground. The masonry of these buildings had been completed, but the roofing, which is on its way to this country from England, has not yet been received. After careful inspection it has been determined to call on the Contractor to rebuild the masonry, and the Chief Resident Engineer has been directed to report what compensation should be awarded, taking into consideration the very indifferent work, which is only too apparent in many places. The additional expenditure to the Company cannot yet be estimated, but it may fall little short of Rs. 50,000.

The Agent of the Calcutta and South-Eastern Railway Company reports that the gale did not prevail with its full force at Canning, and the damage to the land works there is less than at Calcutta; it was low water when the storm wave reached the Town.

The temporary stations at both termini have suffered in their corrugated iron roofing, and the chimney of the Sealdah workshops has been blown down and the iron roof of the Engine-shed blown off, but the money loss is inconsiderable.

It is very satisfactory to find that the iron jetty at Canning has stood well. Two of the outer piles, which were in course of sinking, have been broken off at ground level, but the remainder are quite firm, and work has been resumed with a view to the speedy completion of this important structure.

The temporary wooden jetties will also be repaired in the course of a few days in anticipation to the shipping season, and there seems every reason to suppose that the facilities which can now be afforded at this port for shipping and landing cargoes will be fully appreciated this season.

Very little interruption to traffic on the line occurred in consequence of the storm, and the only serious damage to Rolling Stock consists of the total destruction of two fourth-class Carriages; these were blown with great force out of the siding at Canning, and being thrown off the line at Chappahattee, points were completely destroyed. The above reports have been verified by careful personal inspection of all three Railways.

Government of Madras.

Cinchona Operations in the Neilgherries.

Report on the Number and Condition of Cinchona Plants on the Neilgherries on the 30th September 1864.

Species.	Botanical Names.	Commercial Names.	No. of Plants.	Value per lb. of Dry Bark in the London Market.	Remarks.
				s. d. s. d.	The planting season having passed, the number of plants planted out in the plantations remain the same as in the last month, namely 1,73,551.
1	C. Succirubra ...	Red Bark ...	1,19,135	2 6 to 8 9	
2	C. Calisaya ...	Yellow Bark ...	2,481	2 10 to 7 0	
3	C. Officinalis Var Condamenia (C. Uritusinga)	Original Loxa Bark	1,529	2 10 to 7 0	
4	Do. Var Bonplandiana (C. Chahuarguera)	Select Crown Bark	2,91,085	2 10 to 7 0	
5	C. Crespilla .	Fine Grey Bark ...	2,230	2 10 to 6 0	
6	C. Lancifolia ...	Pitayo Bark ...	20	1 8 to 2 10	The increase by propagation is 21,600, being 1,176 plants under the average of the last six months, making the total number of plants at the end of the month, 4,45,291.
7	C. Nitida ...	Genuine Grey Bark	8,483	1 8 to 2 9	
8	C. Species without name	Fine Bark ...	2,780	1 8 to 2 10	
9	C. Micrantha ...	Grey Bark ...	13,787	1 8 to 2 9	
10	C. Peruviana	Finest Grey Bark	3,336	1 8 to 2 10	
11	C. Pahudiana .	Unknown ...	425	Worthless.	
		Total number of plants ...	4,45,291		

TABLE II.

Memorandum of the growth of eleven Plants of C. Succirubra, planted on the 2nd Denison Plantation, at Neddivuttum, on the 30th August 1862.

No. of Plants.	Height in inches when planted on the 30th August 1862.	Height in inches on the 31st August 1864.	Height in inches on the 30th Sept. 1864.	Growth in inches during Sept. 1864.	By whom planted.
No. 1	23	103	105	2	His Excellency Sir W. Denison.
„ 2	16½	94½	96	1½	
„ 3	19	94	96	2	
„ 4	15	95	96½	1½	
„ 5	27	112	113½	1½	
„ 6	20	83½	85	1½	
No. 7	20	101	104½	3½	J. W. Breeks, Esq.
„ 8	18	98½	100½	2	Dr. Sanderson.
„ 9	20	99	103	4	J. D. Sim, Esq.
„ 10	20	105	106	1½	Lieutenant McLeod.
„ 11	18	95	95½	½	P. Grant, Esq.
„ 12	—	45	48	3	Plant cut down for bark.

Table II exhibits the growth of eleven plants of Cinchona Succirubra planted out by His Excellency the Governor and other gentlemen at Neddivuttum on the 30th August 1862. The average growth of these plants during the month is 2 inches, being $\frac{4}{11}$ of an inch above the growth of last month.

One of the two plants cut down on the 20th of March 1863 for the bark submitted to Mr. Howard for analysis, has made strong shoots of 48 inches in height, giving the growth of 3 inches during the month.

TABLE III.

Showing the height of twelve Plants of C. Officinalis planted on the Dodabetta Plantation at Ootacamund on the 30th September 1863.

No. of Plants.	Height in inches when planted on the 30th September 1863.	Height in inches on the 31st Aug. 1864.	Height in inches on the 30th Sept. 1864.	Growth in inches during Sept. 1864.
No. 1	19	56	59	3
„ 2	14½	47½	50	2½
„ 3	28	60½	64	3½
„ 4	22	60	63½	3½
„ 5	21½	56½	60	3½
„ 6	28	63	66½	3½
„ 7	22½	56	59	3
„ 8	21½	58	60½	2½
„ 9	21½	66½	68½	2
„ 10	19½	59	62	3
„ 11	24	59	62½	3½
„ 12	24	61	62½	2½

The twelve plants of Cinchona Officinalis (a shrubby species) on the Dodabetta Plantation, gives an average growth of 3 inches, or $\frac{1}{2}\frac{1}{4}$ths of an inch under the growth of last month.

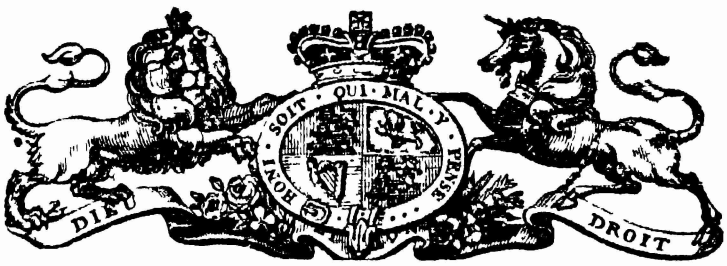
The number of plants issued to the public is 1,208, making the total number of plants distributed 16,106.

OOTACAMUND, 12th October 1864.

(Signed) W. G. McIVOR,
Supdt. Govt. Cinchona Plantations.

Printed and Published for the Government of India, by O. T. CUTTER, *at the Military Orphan Press.*

No. 48.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, DECEMBER 3, 1864.

Home Department.

LEGISLATIVE.

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th November 1864, and is hereby promulgated for general information :—

Act No. XXVII of 1864.

An Act to substitute certain declarations for the oaths of qualification taken by Justices of the Peace.

Preamble.

Whereas cases have arisen wherein persons have brought forward conscientious objections to taking the several oaths hitherto administered to Justices of the Peace in order that they may be duly qualified to act under Commissions of the Peace; It is enacted as follows :—

Repeal of Section I of Act XVI of 1841.

1. Section 1 of Act XVI of 1841 is hereby repealed.

Justices of the Peace to be capable of acting as such on making certain declarations.

2. All persons who are or shall be nominated and appointed in any Commission of the Peace, shall be capable of acting as Justices of the Peace in every respect according to the terms of such Commission, upon making and subscribing before any other Justice of the Peace or the Chief Civil Officer of any Station within the places in and for which any such Commission shall have issued, declarations to the following effect :—

"I declare that I will be faithful and bear true allegiance to Her Majesty Queen Victoria."

"I declare that I will truly and faithfully discharge the office of a Justice of the Peace."

Subscriptions to such declarations where to be deposited.

3. The subscriptions of such persons to the said declarations shall be deposited and kept with the records in the Home Department of the office of the Secretary to the Government in the Province wherein such declarations shall have been made.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Dept.

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th November 1864, and is hereby promulgated for general information :—

Act No. XXVIII of 1864.

An Act to provide for the extension of Act XXI of 1856 (to consolidate and amend the law relating to the Abkárí Revenue in the Presidency of Fort William in Bengal), to the provinces under the control of the Lieutenant-Governor of the Punjab.

Preamble.

Whereas it is expedient to empower the Governor-General of India in Council to extend the provisions of Act XXI of 1856 (*to consolidate and amend the law relating to the Abkárí Revenue in the Presidency of Fort William in Bengal*), and of Act XXIII of 1860 (*to amend Act XXI of* 1856), to any province or place under the control of the Lieutenant-Governor of the Punjab : It is enacted as follows :—

Provisions of Act XXI of 1856 and of Act XXIII of 1860 may be extended to the Punjab.

1. It shall be lawful for the Governor-General of India in Council by notification in the *Gazette of India*, to extend all or any of the provisions of the said Act XXI of 1856 relating to the manufacture of spirits and the sale of spirituous and fermented liquors and intoxicating drugs, and of the

said Act XXIII of 1860, to any of the provinces or any part or parts thereof under the control of the Lieutenant-Governor of the Punjab.

Powers to be exercised under said Acts in what Courts and Officers to be vested.

2. The powers to be exercised under any of the provisions of the said Acts shall be vested in such Courts and Officers as the said Lieutenant-Governor may with the sanction of the Governor-General in Council appoint for the purpose.

Levy of Duties under said Acts, under orders of Punjab Government, legalized.

3. No proceedings at law shall be taken against any Officer, for any act done or omitted on or after the eighteenth day of April 1864 by virtue of any order of the Government of the Punjab heretofore made, directing the levy of any such Duty as is authorized by the said Acts XXI of 1856 and XXIII of 1860 to be levied.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Dept.

HOME DEPARTMENT.

No. 5845 A.

Fort William, the 25th November 1864.

Notifications.—His Excellency the Viceroy and Governor General, under the authority vested in him by the Acts XXIV and XXV Victoria, Cap. 67, Section X, is pleased to nominate Maharajah Dheeraj Mahtab Chand Bahadoor, Maharajah of Burdwan, to be an additional Member of the Council of the Governor General for making Laws and Regulations only.

The above is published in substitution for Notification No. 5075, dated the 1st instant.

No. 5846.

Mr. Valentine Ball, B. A., has been appointed an Assistant on the Geological Survey, with effect from the 29th of October.

No. 5892.

The 28th November 1864.

In amendment of Notification No. 1616, dated the 25th of July, the Governor General in Council is pleased to direct the following addition to be made to List No. 1, published under date the 29th September 1854, of parties authorized to send by post, without actual payment of postage, all letters, packets or parcels *bonâ fide* and exclusively on the public service, viz.:—

Sub-Deputy Opium Agents of Behar and Benares.

No. 5892 A.

The 29th November 1864.

Under the provisions of Section 39 of Act XXII of 1864, His Excellency the Governor General in Council is pleased to extend the said Act to the Cantonments of Lucknow and Fyzabad in the Province of Oudh.

Under the provisions of Section 3 of the said Act, His Excellency in Council is pleased to invest the following Officers with the powers of a Magistrate :—

Captain H. S. V. Fisher within the limits of the Cantonment of Lucknow.

Captain W. T. MacGregor within the limits of the Cantonment of Fyzabad.

No. 5901.

The 30th November 1864.

His Excellency the Governor General in Council is pleased to invest Captain J. D. S. Bennet, 5th Regiment Madras Native Infantry, Cantonment Magistrate of Rangoon, in the Province of British Burmah, with the powers of a Magistrate as described in Section 22 of Act XXV of 1861, and also with Civil Jurisdiction under Section of 1 Act III of 1859.

No. 6003.

Sir George Couper, *Bart.*, C. B., Judicial Commissioners of Oudh, returned from the three months' privilege leave granted to him in G. O. No. 218, dated 21st May last, and received charge of his Office, from Mr. St. George Tucker, on the forenoon of the 8th instant.

No. 6005.

Mr. W. Waterfield, of the Bengal Civil Service, attached to the Financial Department of the Government of India, reported his return from furlough on the 11th instant.

No. 6007.

The Governor General in Council is pleased to permit Mr. Randolph Marriott to resign the Civil Service from the 4th of August last.

No. 6009.

The Notification of this Department, No. 5314, dated 10th instant, replacing the services of Lieutenant W. C. Anderson, of the 3rd Punjab Cavalry, at the disposal of the Government of the Punjab, is hereby cancelled.

No. 6010.

Under Section 12 of Act II of 1857, the Governor General in Council is pleased to authorize the affiliation of the Delhi Government College to the Calcutta University, with effect from the 1st of January 1864.

No. 6011.

The leave of absence, under medical certificate, granted by the Notification of the Foreign Department, No. 347, dated the 27th February 1863, to the Revd. F. C. Viret, of the Bengal Ecclesiastical Establishment, to proceed to Europe for a period of twenty months, has been reduced to eighteen months in accordance with the Regulations.

Mr. Viret has since been granted by the Secretary of State an extension of leave, on medical certificate, for four months from the 3rd September 1864.

No. 6012.

The Revd. Arthur Stone, of the Bengal Ecclesiastical Establishment, has been granted by the Secretary of State an extension of leave for six months on medical certificate.

No. 6013.

The Governor General in Council is pleased to sanction, in substitution of those hitherto in force, the following rules for administering grants-in-aid for educational purposes in the Province of Oudh :—

1. The local Government, at its discretion and upon such conditions as may seem fit in each case (reference being had to the requirements of each district as compared with others, and to the funds at the disposal of Government), will grant aid in money, books or otherwise to any school under adequate local management, in which a good secular education is given through the medium either of English or the vernacular tongue. The erection, enlargement, and repairs of school-houses are included among the objects for which aid may be given. Whenever a building grant is asked for, it must be borne in mind that a plan and estimate of the building, and the number for whose accommodation it is required, should accompany the application.

2. In the event of any building, towards the erection, purchase, enlargement or repair of which a grant may have been made by Government being subsequently devoted to any other than educational purposes, the Government shall have the option of purchasing the building at a valuation to be determined by arbitrators, credit being given for the amount of the grant which may have been made by Government.

3. In respect of any such school for which application for aid is made, full information must be supplied on the following points :—

Firstly.—The pecuniary resources, permanent and temporary, on which the school will depend for support.

Secondly.—The proposed monthly expenditure in detail.

Thirdly.—The average number of pupils to be instructed.

Fourthly.—The persons responsible for the management.

Fifthly.—The languages and subjects included in the course of instruction.

Sixthly.—The number and salaries of Masters and Mistresses.

Seventhly.—The nature and amount of aid sought.

Eighthly.—The existence of other schools receiving aid within a distance of six miles.

4. Any school to which aid is given, together with all its accounts, books, and other records, shall be at all times open to inspection and examination by any Officer appointed by the local Government for the purpose.

5. Girls' schools will receive liberal encouragement on the above principles, but the inspection of the schools by Government Officers will not, as a rule, be enforced.

6. The Government will not interfere with the actual management of a school thus aided, but will seek, upon the frequent reports of its Inspectors, to judge from results whether a good secular education is practically imparted or not, and it will withdraw its aid from any school which may be, for any considerable period, unfavorably reported upon in this respect.

7. In giving grants-in-aid the following principles will be observed :—

(*a*). The Government always endeavour so to give its aid, that the effect shall not be the substitution of public for private expenditure, but the increase and improvement of education.

(*b*). Grants will be given to those schools only, with the exception of Normal Schools and Girls' Schools, at which *some fee* is required from at least two-thirds of the scholars.

(*c*). The Government grant will not in any case exceed the expenditure defrayed by contributions from private persons and *bodies.*

8. It is to be distinctly understood that grants-in-aid will be awarded only on the principle of perfect religious neutrality, and that no preference will be given to any school on the ground that any particular religious doctrines are taught or not taught therein.

9. The Inspectors shall not make any enquiry in the course of their periodical inspection, into the religious doctrines which may be taught at the schools, but will understand that their duty is strictly confined to matters concerning the secular puposes of the school.

No. 6014.

The Governor General in Council is pleased to grant to Dr. J. McLeod Cameron, Civil Assistant Surgeon of Sironcha, Central Provinces, three months' privilege leave of absence from the date on which he may avail himself of the same.

No. 6016.

Lieutenant M. M. Bowie, Assistant Commissioner, received charge of the Office of District Superintendent of Police at Sumbulpore, in the Central Provinces, on the 25th October 1864, from Mr. J. M. Berrill, proceeded on leave.

No. 6018.

His Excellency the Governor General in Council is pleased to invest the undermentioned Officer with the powers of a Subordinate Magistrate of the 2nd Class described in Chapter II, Section 22 of Act XXV of 1861 :—

Ruggonath Mundo, Officiating Tehseeldar of Hingunghat, in the Wurdah District, of the Central Provinces.

No. 6020.

Mr. G. Macqueen, Apothecary of the Madras Service, is appointed temporarily to the Civil Medical charge of the Chandah District, Central Provinces, in the room of Assistant Surgeon J. H. Beach, proceeding to England on furlough.

No. 6022.

The services of Assistant Surgeon Thomas Gray Skardon, Civil Assistant Surgeon, Mundla, Central Provinces, are placed at the disposal of the Government of the North-Western Provinces.

No. 6025.

His Excellency the Governor General in Council is pleased to invest the undermentioned Officer with the powers of a Subordinate Magistrate of the 2nd Class described in Chapter II, Section 22 of Act XXV of 1861 :—

Dinsajee Soorabjee, Officiating Extra Assistant Commissioner, Wurdah District, Central Provinces.

No. 6027.

Moung Kyan Doon, Extra Assistant Commissioner, 2nd Class, British Burmah, is invested with the powers of a Subordinate Magistrate of the 1st Class under Section 22 of Act XXV of 1861.

No. 6029.

His Excellency the Governor General in Council is pleased to invest the undermentioned Officers with the powers of a Subordinate Magistrate of the 2nd Class under Section 22 of Act XXV of 1861, viz. :—

Moung Htive, Extra Assistant Commissioner of the 2nd Class in British Burmah.

Moung Shine Myat, Extra Assistant Commissioner of the 3rd Class in British Burmah.

No. 6031.

Assistant Surgeon L. H. Lees, M. D., of the 30th Regiment (Punjab) Native Infantry, is confirmed in the appointment of Civil Surgeon at Akyab, vice Dr. Graham, transferred to another appointment.

No. 6033.

Mr. A. J. Dodd, First Officer of H. M.'s Steamer *Nemesis*, appointed to officiate as Master Attendant and Marine Store-keeper at Moulmein, received charge of that office, from Captain J. Slade, on the forenoon of the 7th November 1864.

No. 6035.

Mr. 1st Inspector E. Faulkner, Officiating Assistant Superintendent, Central India Circle, to be Assistant Superintendent.

Mr. 1st Inspector W. B. O'Brien to be Assistant Superintendent.

No. 6036.

The 1st December 1864.

The undermentioned specifications of inventions have been field, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency to public inspection upon payment of a fee of one Rupee; a certified copy of any specification will be given to any person requiring the same on payment of the expense of copying.

No. 201.—G. R. Roberts, Major in Her Majesty's Staff Corps, for increasing the efficiency of Thermantidotes, whilst greatly economising the requisite supply of water and the expense of labor, &c.

No. 204.—Archibald Sturrock, of Doncaster, in the County of York, England, Engineer, for improvements in Locomotive Engines and Tenders.

No. 222.—Russel Aitken, of Cambridge Street, Pimlico, in the County of Middlesex, England, Civil Engineer, for improvements in the permanent way of Railways.

No. 224.—Daniel West, of Egremont Place, Euston Road, in the County of Middlesex in England, Civil Engineer, for improvements in fire proof Railway Vans, Trucks, and Carriages, and in fire proof cases for the reception of goods and merchandize to be conveyed by Railway.

No. 6037.

The 2nd December 1864.

The Governor General in Council is pleased to re-attach to the North-Western Provinces, the Punjab, and Oudh Mr. David Craigie Halkett, of the Civil Service, who returned from England on the 28th ultimo.

No. 6038.

The Governor General in Council is pleased to direct the following additions to be made to List No. I, published under date the 29th September 1854, of parties authorized to send by Post, without actual payment of postage, all letters, packets or parcels *bonâ fide* and exclusively on the Public Service, viz :—

The Head Assistants of the Opium Agents of Behar and Benares.

Assistant Superintendent of Army Schools when in charge of Superintendent's Office during the absence of the latter on inspection duty.

Inspectors General of Forests, Conservators of Forests, and Deputy Conservators of Forests.

His Excellency in Council is further pleased to direct that subordinate Forest Officers shall be placed in List No. II as authorized to send letters, &c. *bonâ fide* and exclusively on the Public Service, relating to the business of their Department without actual payment of postage, but only to their immediate superiors or to District Civil Officers.

No. 5979.

The undermentioned gentlemen, appointed by the Secretary of State for India members of Her Majesty's Civil Service on the Bengal Establishment, reported, on the 25th ultimo, their arrival at the Sandheads on the 24th idem, viz. :—

Mr. John William Neill.
„ John William Gardiner.
„ Septimus Smet Thorburn.
„ George James Spence Hodgkinson.

No. 5980.

The undermentioned gentleman, appointed by the Secretary of State for India a member of Her Majesty's Civil Service on the Bengal Establishment, reported, on the 26th ultimo, his arrival at the Sandheads on the 24th idem, viz. :—

Mr. Frederick Venning.

R. N. Cust,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

Fort William, the 29th November 1864.

REVENUE.

No. 244.

His Excellency the Viceroy and Governor General of India in Council is pleased to extend to the Province of Mysore Act XXI of 1856, being "an Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal."

GENERAL.

No. 1418.

Mr. F. W. Kelly, Assistant Revenue Surveyor, 3rd Class, attached to the 2nd Division, Oudh Survey, availed himself, on the 25th October last, of the privilege leave granted to him in G. O., dated 6th September, No. 1126.

No. 1420.

The undermentioned Officers serving in the Central Provinces have passed the examination prescribed for Junior Civil Officers :—

For the Higher Standard.

Bulwunt Rao Govind, Extra Assistant Commissioner ... ... } With credit.
Baboo Beeresur Dutt, ditto ditto }

Lieutenant W. S. Brooke, Assistant Commissioner.

Lieutenant J. Forsyth, Assistant Commissioner.

Major S. C. D. Ryder, Cantonment Joint Magistrate.

Doctor P. Cullen, Civil Assistant Surgeon and Honorary Magistrate.

For the Lower Standard.

Lieut. M. M. Bowie, Asst. Commissioner.
" H. J. Lugard, ditto.
" T. H. B. Brooke, ditto } Subject to examination in Mahratta.
" J. W. Medougall, ditto }
" J. Temple, ditto.

Dinkur Anund Rao, Tehseeldar, } Subject to examination in Oordoo.

Kishen Rao Rajeswar ..
Bashkur Rao ..
Abdool Rusched ...
Ajoodia Pershad ...
Seo Lall Doobey ..
Leela Dhur ...
Nissur Ahmed ... } Tehseeldars.
Nehal Chund. ...
Ameer Khan ...
Venkut Rao ...
Kalee Churrun ...
Muqsood-ool Hossein ...
Kesho Ram ...

GENERAL.

No. 1440.

The 1st December 1864.

The Governor General in Council is pleased to accept the resignation, by Lieutenant W. S. Macleod, of his appointment as Assistant Commissioner, 2nd Class, in the Central Provinces, and to replace his services at the disposal of the Military Department, with effect from the 1st October.

The following arrangements are made in consequence :—

Lieutenant H. C. E. Ward, late Superintendent of Dhar, to be an Assistant Commissioner of the 2nd Class, vice Lieutenant Macleod, resigned.

Lieutenant A. Bloomfield, late Officiating Assistant Secretary to the Chief Commissioner, Central Provinces, to officiate as an Assistant Commissioner, as a temporary arrangement.

No. 1444.

Captain C. V. Gordon, Assistant Commissioner of Saugor, in the Central Provinces, has obtained two months' privilege leave of absence from the date on which he may avail himself of it.

No. 1445.

Mr. A. M. Russell, Assistant Settlement Officer of the Dumoh District, in the Central Provinces, has obtained one month's privilege leave of absence from the 1st November.

No. 1446.

Captain J. Perkins, Deputy Commissioner of Sooltanpore, in Oudh, is appointed to officiate as Commissioner of the Baiswarra Division, as a temporary arrangement.

Captain Perkins received charge of the above Division from Mr. C. Currie on the afternoon of the 12th November.

No. 1448.

Mr. C. Lindsay, Settlement Officer of Hurdui, in Oudh, reported his return to India on the 24th November.

Mr. Lindsay is allowed ten days' leave to enable him to rejoin his appointment.

JUDICIAL.

No. 305.

The 2nd December 1864.

Erratum.—In G. O. No. 381, dated 7th October, for the Revd. Jacob Warrat, *read* "the Revd. Jacob Marrat."

REVENUE.

No. 258.

With reference to Rule XXIII of the Rules for the sale of Waste Lands in the Central Provinces, published in G. O. No. 158, dated 7th July 1863, His Excellency the Viceroy and Governor General in Council is pleased to extend the period during which the said Rules will continue in force to one year from the 1st January 1865.

C. U. AITCHISON,

Under Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 3517.

Fort William, the 23rd November 1864.

The Governor General of India in Council, considering it expedient that the circulation of British and Australian Sovereigns in all parts of British India and its dependencies should be encouraged and facilitated, is pleased hereby to direct that, from and after the publication of this Notification, Sovereigns and Half-sovereigns coined at any authorised Royal Mint in England or Australia of current weight,* shall, until further notice, be received, in all the Treasuries of British India and its dependencies, in payment of sums due to the Government as the equivalent of ten and five Rupees respectively; and that such Sovereigns and Half-sovereigns shall, whenever available at any Government Treasury, be paid at the same rates to any person willing to receive them in payment of claims against the Government.

No. 3518.

The Governor General of India in Council is pleased to direct, under the authority vested in him by Act XIX of 1861, Section 9, that Government Currency Notes shall, until further notice, be issued at the Offices and Agencies of Issue of the several Circles of Government Paper Currency in British India, in exchange for Sovereigns and Half-sovereigns, coined at any authorised Royal Mint in England† or Australia, and of current weight, calculated at the rate of ten and five Rupees respectively, to an extent not exceeding one-fourth of the total amount of issues represented by coin, or by coin and bullion in each Circle.

* The standard weight of the Sovereign is grains 123·274 and it ceases to be current when, from wearage or other causes, it falls in weight below grains 122·5.

† The word India was erroneously printed for England in the copies of the Notification published in the Gazette of the 26th ultimo.

No. 3655.

The 30th November 1864.

Read Extract, Foreign Department, No. 1263, dated the 16th November 1864, enclosing a letter from the Junior Secretary to the Chief Commissioner of Oudh, recommending that the rule under which Covenanted Assistants, in the Civil Department, receive Rs. 400 on first appointment and Rs. 500 on passing the higher standard of examination, and being vested with full powers, should be modified by the introduction of an intermediate salary of Rs. 450 per mensem for Officers who have passed the examination according to the lower standard.

Resolution.—The Governor General in Council is pleased to rule that all Officers who are appointed to Third Class Assistant Commissionerships in Non-Regulation Provinces on a salary Rs. 400 a month, shall receive a salary of Rs. 450 on passing the lower standard of examination, and on being vested with the powers of a Subordinate Magistrate of the first grade; and a salary Rs. 500 on passing the higher standard, and on being vested with full powers.

Ordered, that the above Resolution be published in the *Gazette of India*, and that copies of it be forwarded to the Foreign Department, with the original enclosures of the Extract from that Department above referred to, and to the—

Deputy Auditors and Accountants General, Bengal, Madras, Bombay, the North-Western Provinces, the Punjab, the Central Provinces, and Hyderabad.

Civil Pay Masters, Bengal, Madras, Bombay, the North-Western Provinces, and the Punjab.

Deputy Auditor and Accountant General, and Civil Pay Master, British Burmah.

No. 3666.

The 1st December 1864.

Notifications.—The following Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay, in October 1864, is published for general information :—

	Calcutta.			Madras.			Bombay.		
	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.
	Govt.	Merchts.		Govt.	Merchts.		Govt	Merchts.	
In October 1864 ...	10,97,276	46,31,774	25,31,587	57,233	4,75,872	3,51,000	.....	1,16,13,592	80,12,914

No. 3668.

The 2nd December 1864.

The Governor General in Council is pleased, under Section VII of Act X of 1862, to permit the use of the Share-transfer Adhesive Stamps on Transfer Deeds described in Section 18 of Act XIX of 1857.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 25th November 1864.

No. 952 *of* 1864.—With reference to Government General Order No. 13 of the 7th January 1864, His Excellency the Governor General in Council is pleased to confirm Surgeon Charles Palmer, M. D., in the appointment of Presidency Surgeon, in which he is now officiating.

The 26th November 1864.

No. 953 *of* 1864.—There being considerable misunderstanding with respect to the pay and allowances to be drawn by Medical Officers under the instructions contained in the despatch of the Secretary of State published in Government General Order No. 507 of the 20th June 1864, the following rules are laid down for observance in the three Presidencies, with effect from the date laid down in Government General Order No. 508 of the same day, and pending further reference to the Secretary of State:—

I. All Medical Officers, whether of the British or Indian Forces, who were in receipt of consolidated salaries at the date of publication of the General Order, or who may have subsequently succeeded, or may hereafter succeed, to situations the salaries of which are consolidated, will draw such consolidated salary, and no more.

When so situated as to be entitled to draw only half staff salary, such Officers will draw the pay of their rank according to para. 10 of the despatch of the Secretary of State, and half the difference between that sum and the amount of the consolidated salary.

In such case, the Officer acting will also draw the new rate of pay for his rank and the half difference remaining undrawn by the permanent incumbent.

II. Surgeon Majors, serving with British Regiments, will draw pay according to length of service as laid down in para. 10, with the addition of the horse allowance sanctioned in para. 11, if attached to Regiments of Cavalry or to Brigades of Horse Artillery, and of Rs. 30 if attached to Brigades of Field Artillery.

III. Surgeons of British Regiments who were in medical charge of Regiments of British Cavalry and Infantry on the 20th June 1864, will be allowed to continue to receive the pay and allowances then drawn.

Their claim to the old rate will not be invalidated by their proceeding on leave in India, and ceasing for a time to draw staff salary or head money. During such period, they will draw the new rates of pay of their rank, and on return to their Corps receive their old emoluments.

When promoted to Surgeon Major, they will draw only the pay of that grade.

IV. Surgeons of British Regiments who were not in charge of Corps on the 20th June 1864, are only entitled to the new rates of pay of their grade, whether absent or present, with the prescribed horse allowance, if attached to Cavalry or Horse Artillery, and Rs. 30 horse allowance, if attached to Field Artillery.

V. Assistant Surgeons of the British Service will, in all cases, receive the pay of their standing as laid down in para. 10, with an addition of Rs. 150, if in medical charge of a Regiment of Cavalry or Infantry, or Brigade of Artillery, or a permanent Depôt, besides Rs. 60 per mensem horse allowance, if with Cavalry or Horse Artillery, and Rs. 30 if attached to Field Artillery.

VI. Medical Officers of the Indian Service who do not come under the provisions of Clause I. of this Order, will draw the same pay and allowances as before the issue of the Order, unless it is below the pay assigned to their rank in para. 10, in which case they will be permitted to draw the higher rate of pay. In the latter case, they will draw horse allowance at the prescribed rates, if with Cavalry, Horse Artillery, or Field Artillery.

VII. Medical Officers drawing pay under the old rules will receive any advantages to which they would become entitled by these rules in consequence of promotion or having completed five, six or ten years' service as Assistant Surgeons.

VIII. Medical Officers, whether of the British or Indian Service, holding staff appointments, and in receipt of staff or half staff salaries, will, until further orders, draw the present rates of staff salary in addition to the old scale of pay, receiving any increase in the latter to which they would have become entitled by promotion, unless the aggregate shall be less than the pay of their grade under para. 10 of the Secretary of State's despatch, in which case they will receive the latter only. When on leave they will draw the new rates of pay without staff salary, the acting incumbent drawing the staff salary with the old rate of pay, or the new rates without staff pay, as may be most advantageous.

IX. Conveyance allowance will not be admissible to Assistant Surgeons on the new rates of pay.

X. The authorized allowance for the medical charge of the staff of Divisions or Brigades will be passed in addition to pay and allowances, whether on the old or new scale.

The foregoing is in substitution of any orders or decisions on the subject that may have previously been given.

No. 954 *of* 1864.—Under the authority of the Right Hon'ble the Secretary of State for India, the following War Office Circular No. 761, dated 29th May 1862, is declared applicable to India:—

CIRCULAR No. 761.

HOME AND FOREIGN.

WAR OFFICE,

29*th May* 1862.

27 / Schoolmasters. / 10

Doubts having arisen as to the correct interpretation of the existing regulations in regard to the increase of pay of 1 shilling a day granted to Army Schoolmasters, Secretary Sir George Lewis has, in concurrence with His Royal Highness the General Commanding-in-Chief, decided that the following regulations, explanatory of the conditions under which the increase is granted, and the mode of reckoning service towards such pay, and to pension on retirement, should be promulgated for the information and guidance of the service:—

1. The increase of 1 shilling a day may be granted to trained Schoolmasters on the completion of ten years' service as such—each year's service as Assistant Schoolmaster being permitted to reckon as six months towards the required period; time, however, spent at the Royal Military

Asylum in qualifying for appointment as trained Schoolmaster being wholly excluded. This regulation is also applicable to the reckoning of service towards pension as Schoolmaster.

2. In the cases of men drawn from the ranks, and who qualify as trained Schoolmasters, the period spent at the Royal Military Asylum must be wholly excluded; the increased pay of 1 shilling a day is therefore only admissible after ten years' service, reckoning from date of enlistment, as trained Schoolmaster; half of the previous Military service is, however, allowed to reckon towards pension as Schoolmaster.

EDWARD LUGARD.

No. 955 *of* 1864.—The Head Quarters of the Regiments noted below are brought on the Establishment of the Bengal Presidency from date of landing :—

Her Majesty's 1st Battalion, 11th Foot, arrived in the ship "Blenheim."

Her Majesty's 2nd Battalion, 12th Foot, arrived in the ship "Aliquis."

No. 956 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following promotions in the Medical Department :—

Deputy Inspector General of Hospitals James, Henry Butler, F. R. C. S., with temporary rank, to be Deputy Inspector General of Hospitals, with effect from the 31st October 1864, vice Deputy Inspector General of Hospitals G. S. Mann, F. R. C. S., deceased.

Surgeon Major William Keates to be a Deputy Inspector General of Hospitals, with temporary rank, from the 31st October 1864, vice Deputy Inspector General of Hospitals J. H. Butler.

The 28th November 1864.

No. 957 *of* 1864.—The services of Lieutenant C. Young, of the General List Infantry, Officiating Doing-duty Officer, 40th (the Shajehanpore) Regiment Native Infantry, are placed at the disposal of the Foreign Department.

The 30th November 1864.

No. 958 *of* 1864.—ERRATUM.—An asterisk thus* is to be inserted opposite the item "Posts for leaping bars," which occurs in the scale of Riding House Furniture published in Government General Order No. 903 of 16th November 1864. Order Books to be corrected accordingly.

No. 959 *of* 1864.—Lieutenant R. H. Dyas, of the late 4th European Regiment, is allowed an extension of leave from the 22nd to the 26th October 1864, the date on which he returned to Bengal from sick leave to Bangalore, in the Madras Presidency.

No. 960 *of* 1864.—Lieutenant P. H. M. Wynter, of the late 32nd Native Infantry, is allowed an extension of leave from the 10th to the 12th instant, the date on which he reported his return to Bengal from sick leave to Europe.

The 1st December 1864.

No. 961 *of* 1864.—The following alterations of rank are made in the Ordnance Department, consequent on the transfer to the Pension Establishment in England of Conductor H. S. Hill, of that Department :—

ORDNANCE COMMISSARIAT DEPARTMENT.

ALTERATION OF RANK.

Names.	To rank from	In whose room.
Supy. Condr. John Connor ...	7th Feb. 1864	Vice Hill, pensioned in England, 6th February 1864.
Conductor John Bateman ...	7th „ „	
Ditto James Stagg ..	10th March „	McKay, pensioned.
Supy. Condr. Duncan Revie ..	30th „ „	Webb, deceased.
Ditto James Cargin ..		
Conductor Charles Grossmith ...		
Ditto John Halliday ...	30th April „	Quin, promoted.
Ditto James Brown ...	23rd June „	Doyle, promoted.
Ditto John Callow ..	25th „ „	Mallon, deceased.
Offg. Sub-Condr. Thomas Lally ...	25th „ „	
Conductor Thomas Geddings ...	23rd Aug. „	Eason, deceased.
Sub-Condr. George Kirby, Offg. Condr.	23rd „ „	Vice Geddings, promoted and in room of Parker on furlough.
Offg. Sub-Condr. Edmund Gorman ...	23rd „ „	To complete the establishment.
Ditto ditto Andrew Sinclair ...	23rd „ „	

The foregoing cancels G. G. O. No. 898 of the 14th November 1864.

No. 962 *of* 1864.—The following Military letter from the Right Hon'ble the Secretary of State for India, No. 313, dated 24th October 1864, is published for general information :—

From H. M.'s Secy. of State for India, to His Excellency the Right Hon'ble the Govr. Genl. of India in Council,—(Military) No. 313, *dated* 24*th October* 1864.

SIR,—The undermentioned Officers and Warrant Officer have been permitted to return to their duty, viz :—

Lieut. Colonel G. Verner.
„ J. F. D'E W. Hall.
„ A. A. Macdonnell.
„ S. J. Hire.
Major F. Alexander.
„ O. E. Rothney.
„ R. W. Chambers.
„ E. A. Rowlatt.
„ R. R. Mainwaring.
„ M. Thompson.
„ B. T. Reid.
„ E. M. Ryan.
„ C. W. T. Nightingale.
„ W. McNeile.
„ G. B. Malleson.
Captain J. Kerr.
„ H. L. Gleig.
„ R. N. Nowell.
„ C. W. Ogilvie.
„ W. Winson.
„ C. K. M. Walter.
„ A. W. Owen.
„ T. G. Kennedy.
„ C. E. Mills.
Lieut. J. F. Trevanion.
„ J. B. Brander, per "Lady Melville."
„ O. M. Graham.
„ J. W. Ridgeway.
„ R. G. Smyth.
„ E. Kitson.
„ E. Molloy.
„ C. Key.
„ C. A. Munro.
„ J. Browne.
„ G. B. Johnstone.
„ G. A. Way.
„ J. H. Tyler.
„ A. F. P. Harcourt.
„ J. H. Maling.
„ J. G. Campbell.
„ R. D. Osborn.
„ D. R. Clarke.
„ P. H. M. Wynter.
„ H. B. Lockwood.
„ J. N. B. Hewett, per steamer 26th Oct.
Asst. Surgeon T. B. Farncombe.
„ L. Dickson.
„ J. Picthall.
„ W. Peskett.
„ S. Clark.
„ B. W. Switzer.
Conductor W. Wilkinson.

2. The undermentioned Officers and Warrant Officers have been granted extensions of leave for the period specified :—

Major J. B. Lind	..	6 months.
„ W. Graydon	...	„ „
„ A. Blackwood	...	„ „
„ E. Oakes	..	„ „
Captain F. B. Foote	...	4 months.
„ R. A. Nowell	..	2 „
„ A. Shepherd	..	6 „
Lieut. R. Morris	...	6 „
„ M. H Heathcote	..	6 „
„ E. D. Smith	..	6 „
„ H. B. Lockwood	..	2 „
„ L. H. P. De H. Larpent	..	4 „
„ E. D. H. Vibart	..	6 „
„ A. Murray	..	6 „
„ B. C. Urquhart	...	6 „
Asst. Surgeon W. Peskett		3 „
„ J. J. McDermott	..	6 „
Conductor J. Woodroffe	...	6 „
Apothecary R. D. Logg		6 „

3. Apothecary F. J. Grose has been allowed a special extension of leave for nine months.

4. The undermentioned Officers have been permitted to retire from the service from the dates specified, viz :—

Captain C. P. St. J. Law, from the 17th September 1863.

Captain J. T. S. Hall, from the 24th December 1863.

Lieutenant E. A. Phillips, from the 24th November 1864.

Lieutenant G. Mitchell, from the 12th August 1864.

5. Conductor Blackburne, of the Pension Establishment, has been allowed to reside and draw his pension in this country.

No. 963 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment :—

PUNJAB IRREGULAR FORCE.

2nd Cavalry.

Lieutenant T. Higginson, Adjutant, 22nd Madras Native Infantry, Officiating Doing-duty Officer, to be Doing-duty Officer, vice Lieutenant Broome, appointed 3rd Squadron Officer.

No. 964 *of* 1864.—The undermentioned soldier is admitted to pension, as specified opposite to his name :—

Private Patrick Burnes, of the Infantry Company, European Invalid Battalion ...	Equivalent to 1*s.* one shilling per diem, payable in Europe.

No. 965 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Surgeon William Burns Beatson, M. D., of the Medical Department	For 20 months, under the new regulations.

No. 966 *of* 1864.—The undermentioned Officer of the Royal Engineers, who has been placed under orders for duty in the Bengal Presidency, reported his arrival on the date specified below :—

Royal Engineers.	*Date of arrival at Fort William.*
Lieutenant Frederick Bailey ...	12th Nov. 1864.

No 967 *of* 1864.—The services of Captain R. G. Jones, of the 2nd Madras Light Cavalry, are placed at the disposal of the Foreign Department.

No. 968 of 1864.—The undermentioned Warrant Officer is permitted to proceed to Europe on leave of absence on sick certificate:—

Assistant Apothecary Thomas Michael Sullivan, of the Subordinate Medical Department ...	For one year.

No. 969 *of* 1864.—The undermentioned Out-Pensioners of the Royal Hospital at Chelsea, having been permitted to reside and draw their stipends in India, payment of pensions is to be made and charged accordingly:—

	Rate of pension per diem.
Color Sergeant Edward Smith, late of Her Majesty's 43rd Foot. ...	(2*s.*) Two shillings from the date on which he ceases to receive regimental pay.
Private George Thomas, late of Her Majesty's 35th Regiment of Foot.	(9½*d.*) Nine and half penny from the date on which he ceases to receive regimental pay.

No. 970 *of* 1864.—At the recommendation of His Excellency the Commander-in-Chief, grounded on the long and meritorious services of the undermentioned Native Officer, His Excellency the Governor General in Council is pleased to sanction the brevet pay of his rank being continued to him, with effect from the date of his transfer to the Invalid Pension Establishment:—

Subadar Major Bechalol Doobe, "Sirdar Bahadoor," late 63rd Regiment Native Infantry.

The 2nd December 1864.

No. 971 *of* 1864.—The following order issued by the Resident at Hyderabad, is confirmed:—

No. 194, *dated* 25*th October* 1864.—Permitting the undermentioned Officers to exchange Corps:—

Rank and Names.		From	To
Lieutenant—Paid Doing duty Officer.	W. H. Macnaghten	1st Cavalry Hyderabad Contingent.	2nd Cavalry Hyderabad Contingent.
Ditto ...	J. G. D. Walker ...	2nd Cavalry Hyderabad Contingent.	1st Cavalry Hyderabad Contingent.

No. 972 *of* 1864.—Upon each occasion of the embarkation from Calcutta of a Regiment that has taken part in the most important actions in the suppression of the Mutiny, the Government of India has issued a General Order in acknowledgment of the services of the Corps.

2. The 52nd Oxfordshire Light Infantry is about to return to England after an absence of more than eleven years, and is the last of the old British Line Regiments remaining in India that shared in the Siege of Delhi.

3. The Viceroy and Governor General in Council desires to place on record his sense of the good service rendered in India by the 52nd, a Regiment which had previously gained the highest distinction in some of the most famous Battles recorded in our history.

4. It is peculiarly gratifying to the Viceroy himself to acknowledge the important aid rendered to the security of the Punjab by the Moveable Column formed on the outbreak of the great Mutiny in May 1857 of which the 52nd formed a most important part, and His Excellency can never forget that it was by the 52nd Regiment and the Bengal Artillery, under Brigadier General John Nicholson, that the Sealkote Mutineers were entirely defeated on the banks of the Ravee in July 1857, consequent upon which event it became possible to send the Punjab Moveable Column to Delhi, without the assistance of which reinforcement it might have been difficult to capture that City.

5. The Regiment arrived before Delhi on the 14th August 1857, with an effective strength of 660 of all ranks, of whom only 255 remained effective to form the British portion of the 3rd Column of assault, commanded by its own Lieutenant Colonel, Colonel George Campbell, which stormed the Cashmere Gate on the 14th September, on which day the Regiment lost one-third of its strength.

6. It was subsequently engaged during the six days' struggle in the streets until the City and Palace were entirely captured, and has been permitted to add the word "Delhi" to the list of memorable Battles and Sieges already inscribed upon its colours.

7. The Viceroy and Governor General in Council heartily thanks the 52nd Regiment for their valuable services, and wishes them a prosperous voyage to England.

No. 973 *of* 1864.—The undermentioned Officers are permitted to proceed to Europe on leave of absence on sick certificate:—

Lieutenant Hatley Frere Woodcock, of the General List Infantry, Assistant District Superintendent of Police, Ajmere.	For one year under the new regulations.
Lieutenant Reginald Justus Wimberley, of the General List Infantry, District Superintendent of Police, Punjab.	For fifteen months under the new regulations.

No. 974 *of* 1864.—The undermentioned Soldier of Her Majesty's service is permitted to reside and draw his pay in India, as an out-pensioner of Chelsea Hospital, according to the 23rd Clause of the Royal Warrant of the 1st July 1848, pending a reference to the Home Authorities as to the amount of his pension:—

Private James Magooran, Her Majesty's 81st Foot.

No. 975 *of* 1864.—The following extract from the London Gazette of the 7th and 11th October 1864, are publ shed for general information:—

INDIA OFFICE, 5*th October* 1864.

Her Majesty has been pleased to approve the undermentioned promotions and alterations of rank amongst the Officers of the Staff Corps and Her Majesty's Indian Military Forces.

BENGAL STAFF CORPS.

To be Lieutenant Colonel.

Major Basil Ebenezer Bacon, dated 22nd June 1864.

To be Majors.

Captain Peter Henry Peck Gill, dated 3rd October 1863.

Captain George Ricketts Roberts, dated 7th June 1864.

Captain Charles Cooper Johnson, dated 7th June 1864.

Captain Sir Edward Leeds, *Bart.*, dated 7th June 1864.

Captain Frederick Richard Pollock, dated 8th June 1864.

Captain Charles William Nightingale, dated 8th June 1864.

Captain Horatio Nelson Davies, dated 8th June 1864.

Captain James Joseph O'Bryan, dated 13th June 1864.

Captain Arthur Elderton, dated 16th June 1864.

To be Captains.

Lieutenant Walter Musgrave, dated 11th June 1864.

Lieutenant Edwin Edmund Brutton Bond, dated 13th June 1864.

BENGAL ARMY.

PROMOTIONS.

Infantry.

Lieutenant Colonel (Brevet Colonel) John Welchman, C. B., to be Colonel; Major George Strangways, of the late 71st Native Infantry, to be Lieutenant Colonel, in succession to Major General W. Sage, deceased, dated 26th May 1864.

Late 71st Native Infantry.

Captain (Brevet Major) Henry Dinning to be Major, in succession to Major General W. Sage, deceased, dated 26th May 1864.

WAR OFFICE, PALL MALL, 11*th October* 1864.

Brevet.

Second Captain Stephen Henry Edward Chamier, Royal (late Madras) Artillery, to be Major in the Army, dated 11th October 1864.

No. 976 *of* 1864.—The services of Major H. Dixon, of the 22nd Regiment Madras Native Infantry, are placed temporarily at the disposal of the Foreign Department.

No. 977 *of* 1864.—The undermentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified opposite to their respective names, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant John Barnes Sparks, of Her Majesty's 38th Foot, Assistant Engineer, Agra and Bombay Road, Department Public Works, North-Western Provinces ..	24th June 1863.
Lieutenant William James Wemyss Muir, of the Royal Artillery, Assistant to the Agent to the Governor General for Rajpootana,	8th September 1863.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

No. 328.

Fort William, the 25th November 1864.

Notifications.—Baboo Kedar Nath Doss, Probationary Assistant Engineer, Oudh, is posted to the Lucknow Division.

No. 329.

Private W. Scott, Probationary Assistant Overseer, Oudh, is promoted to the grade of Assistant Overseer, with effect from the 10th September last.

No. 330.

Mr. H. W. Fitzgibbon, Temporary Assistant Overseer, Public Works Department, North-Western Provinces, having passed the prescribed examination, is permanently appointed to the Department in the grade of Assistant Overseer.

No. 331.

Mr. W. E. Gronsilliers, Assistant Engineer, 1st Class, will officiate as Transport and Supply Agent on the Upper Godavery Works, during the absence on leave of Major Stevens. He will draw allowances as if acting for an Executive Engineer.

No. 332.

The services of the following Officers of Royal Engineers are placed temporarily at the disposal of the Government of India in the Military Department, for service with the Bhootan Force, from the dates on which they were relieved of their respective charges:—

Captain G. N. Kelsall.
" Æ. Perkins.
Lieutenant H. W. Garnault.
" W. G. Cumming.

No. 333.

The 26th November 1864.

The Chief Engineer of Mysore has granted one month's privilege leave to Mr. R. C. Dobbs, Executive Engineer, Bangalore Division, from the 1st November 1864.

No. 334.

Corporal A. Scott, Probationary Assistant Overseer, Oudh, is promoted to the grade of Assistant Overseer, with effect from the 1st September 1864.

No. 335.

Captain F. T. Haig, Superintending Engineer, Upper Godavery Circle, reported his departure from Madras on the 27th September 1864, on 15 months' leave on medical certificate.

No. 336.

Corporal G. Griffiths, Probationary Assistant Overseer, Hyderabad, is remanded to Regimental duty, with effect from the 15th October 1864.

No. 337.

The following removals and postings of Assistant Engineers in the Central Provinces are sanctioned, with effect from the dates on which they may be carried out:—

Lieutenant C. A. Sim, R. E., from the Nagpoor Division to the 1st Division, Great Northern Road.

Lieutenant H. W. Clarke, R. E., from the Saugor Division (on Survey duty) to the Southern Road Division.

Mr. A. R. Moseley from the 3rd Division, Great Northern Road, to the Saugor Division, and to be placed under Captain Priestley's orders for Survey duty.

Mr. J. W. Henry from the Southern Road Division to the Nagpoor Division.

Mr. F. J. Johnston from the 1st Division, Great Northern Road, to the Eastern Road Division.

Lieutenant C. E. Shepherd, Probationary Assistant Engineer, is posted to the 1st Division, Great Northern Road.

Mr. R. C. Anderson, Probationary Assistant Engineer, is posted to the Irrigation Division.

No. 338.

The 30th November 1864.

Mr. J. M. Algie, Probationary Assistant Engineer, British Burmah, is transferred from the Rangoon to the Embankment Division.

No. 339.

Captain H. Z. Darrah, Executive Engineer, 4th Class, British Burmah, is posted to the Toungoo Division.

No. 340.

Mr. G. C. Cooke, Assistant Engineer, 2nd Class, is posted to the Mhow Division.

Captain G. De. P. Falconnet, Executive Engineer, 2nd Class, is transferred from the 3rd Division, Mhow and Nusseerabad Road, to the Mhow Division.

Captain J. Hills, Executive Engineer, 3rd Class, is transferred from the Mhow Division to the 3rd Division Mhow and Nusseerabad Road.

No. 341.

The 2nd December 1864.

Lieutenant W. Jeffreys, R. E., Superintendent, Allyghur Division, Ganges Canal, and Lieutenant C. H. Luard, R. E., Assistant Principal, Thomason College, are temporarily attached to the Public Works Secretariat of the Government of India, with effect from the dates on which they made over charge of their respective appointments.

No. 342.

Sub-Conductor J. Adams, Assistant Overseer, North-Western Provinces, is transferred to British Burmah.

R. STRACHEY, *Colonel*, R. E.
Secy. to the Govt. of India.

ADVERTISEMENTS.

NOTICE.

Wanted to purchase for breeding purposes in the Seonee District, Central Provinces, a good Arab Stallion. He must be of good blood, bone, and temper; young and sound. The warranty of a Veterinary Surgeon will be required ere purchase is completed.

Apply, sending a Descriptive Roll, price, and all other particulars, to

J. B. DENNYS, *Major*,
Deputy Commissioner.

SEONEE DEPY. COMMR.'S OFFICE,
30th September 1864.

LOST.

Lower half of a Promissory Note No. 179, dated 28th February, of 1856-57, for Rupees 1,000, during the past Cyclone, at Diamond Harbour.

BISSUMBER SIRCAR.

LOST.

The lower half of the Government Promissory Note No. 9917 of 7034, of the Four per cent. Loan, dated the 30th June 1854, for Company's Rupees (5,000) Five Thousand, originally standing in the name of David Woods, Esquire, and last endorsed to the Proprietor.

Payment of the above Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of the Proprietor.

HENRY B. GOODALL.

ALLAHABAD,
The 26th November 1864.

FOR SALE,

At the Office of the Gazette of India.

A COLLECTION of TREATIES, ENGAGEMENTS, and SUNNUDS, relating to India and neighbouring countries, compiled by C. U. Aitchison, B. C. S., Under-Secretary to the Government of India in the Foreign Department.

VOLUME I.—Containing the Treaties, &c., relating to Bengal, Burmah, and the Eastern Archipelago. Super royal, 8vo. pp. 372, with three Maps.

VOLUME II.—Containing the Treaties, &c., relating to the North-Western Provinces, Oudh, Nepal, the Punjab, and the States on the Punjab Frontier, Super royal, 8vo. pp. 456, with two Maps.

VOLUME III.—Containing the Treaties, &c., relating to the Peishwa, Nagpoor, and Bundlecund. Super royal, 8vo. pp. 588.

VOLUME IV.—Containing Treaties, &c., relating to the States in Rajpootana, Central India, and Malwa.

VOLUME V.—Containing Treaties, &c., relating to Hyderabad, Mysore and Coorg, the Madras Presidency, and Ceylon.

In the Press, and will shortly be published.

VOLUME VI.—Containing Treaties, &c., relating to the States within the Bombay Presidency.

Price, Five Rupees per volume.

STATEMENT of Government Promissory Notes enfaced for Payment of Interest in London, showing the total Amount outstanding according to the Registers received in this Office up to 21st November 1864.

	4 per cent. of 1824-25.	4 per cent. of 1828-29.	4 per cent. of 1832-33.	4 per cent. of 1835-36.	4 per cent. of 1842-43.	4 per cent. of 1854-55.	5 per cent. Public Works of 1854-55.	5 per cent. of 1856-57.	5½ per cent. of 1859-60.	3½ per cent. of 1853-54.	4½ per cent. of 1856-57.	Total Rs.
Amount brought forward from Statement dated 17th November 1864	53,000	300	25,47,500	23,45,400	94,98,600	65,48,200	31,55,000	4,63,80,500	2,24,80,400	18,600	16,500	9,30,44,000
ADD— Amount enfaced at Madras as per Registers received up to date . .	...	...	...	...	...	...	...	1,000	52,000	...	...	53,000
Amount enfaced at Bombay as per ditto up to date ..	...	...	...	. .	...	...	1,000	1,70,000	39,400	...	...	2,10,400
Amount enfaced at Calcutta up to date	...	...	35,500	7,700	96,400	59,700	800	2,68,500	1,92,000	...	...	6,60,600
Total ..	53,000	300	25,83,000	23,53,100	95,95,000	66,07,900	31,56,800	4,68,20,000	2,27,63,800	18,600	16,500	9,39,68,000
DEDUCT— Amount removed from the London Books, as per Registers received up to date .	...	...	500	68,000	25,300	17,700	..	72,600	51,000	...	..	2,35,100
Total .	53,000	300	25,82,500	22,85,100	95,69,700	65,90,200	31,56,800	4,67,47,400	2,27,12,800	18,600	16,500	9,37,32,900

FORT WILLIAM;
LOAN OFFICE,
The 26th November 1864.

R. P. HARRISON,
Acctt. Genl. to the Govt. of India.

SALE OF WASTE LANDS IN THE PROVINCE OF OUDH.

Notice is hereby given that several plots of waste lands, in the District of Gonda, as shown in the accompanying list, will be sold by Auction to the highest bidder, above the upset price of Rs. 2-8, two Rupees eight annas per acre, on the 10th December 1864, at the Office of the Deputy Commissioner of Gonda, should no objection be preferred, such as to render it necessary to defer the sale, under the provisions of Act XXIII of 1863.

The sale will be made in the manner, and subject to the conditions, prescribed by the rules for the sale of waste lands in Oudh, and to the provisions of Act XXIII of 1863. Copies of the Local Rules for the sale of waste lands, and forms of the Deed of Sale, can be obtained on application at the Chief Commissioner's Office.

Maps on the scale 1,320 feet to an inch of all allotments can be seen at the Deputy Commissioner's Office.

J. S. Ross,
Depy. Commr. of Gonda.

List of Jungle Grants available for sale in the District of Gonda and Province of Oudh.

General Number.	Pergunnah.	Name of Grant.	Approximate No. of Acres.	Boundaries.
			Acres.	TURRUFGUNGE TEHSEEL.
1	Mahadewa ..	Gourah	1,301	East by the Nawabgunj pergunnah and Tikery jungle, from which this grant is separated by the river Chimnai; north by mouzah Kurdoh, and pergunnah Munkapoor, Tehseel Utroulah; west by mouzahs Chundowa, Purrainee Ramaipoor, Ajibnugger and Chundaha; south by mouzah Dabey and mouzah Gowriah.
2	Ditto ..	Scherya	626	North and east by river, on the other side of which is pergunnah Munkapoor, Tehseel Utroulah; south by mouzah Admulpoor and a tributary of Chimnai; west by mouzah Scherya, whence the grant takes its name.
3	Nawabgunje...	Surjapoor	1,058	East by Sujway river; north by mouzahs Kurrowndy and Bittawa, and Muzrah of Hurdwa; west by grant No. 4, Pertab Singh's Fort; south by Surjapoor and mouzah of Hurdwa.
4	Ditto	Pertab Singh's Fort...	1,327	East by grant No. 3; north by Bukkrya and Bittowrah; west by Ummerpoor and Chimnai river; south by grant No. 5 (Ramgurh).
5	Ditto ..	Ramgurh	2,983	East by Guraraya grant, and grant No. 6 (Liddhana); north by Hurdwa and Pursapoor; west and south by river Chimnai.
6	Ditto ..	Liddhana	163	East by Dr. Balquer's jungle grant; north by Guraraya grant; west by Chimnai river, and grant No. 5 (Ramgurh); south by zillah Goruckpoor, and mouzahs Liddhana and Gudnay, and river Chimnai.
				UTROULAH TEHSEEL.
7	Munkapoor ..	Chittowna Kote ..	3,080	East by the Munawar river; north by Munawar river and Sujway river; south by grant of Dr. Balquer; west by No. 8 (Sujway and Sookary).
8	Ditto .	Sujway and Sookary..	1,982	North by Sujway river; east by No. 7 (Chittowna Kote); south by grant of Dr. Balquer and mouzah Gundaray; west by No. 9, Tindoony.
9	Ditto ...	Tindoony	1,063	North by Sujway river; east by No. 8, Sujway and Sookary; south by Sookary stream and Gurraray jungle grant; west by mouzah Hurdwar, pergunnah Nawabgunje, Tehseel Turrufgunje.
10	Ditto ...	Kutahur	746	North by Yakoot Allie's grant; east by mouzahs Jullaha, Akkooray, and Munawar Nuddee; south by Munawar Nuddee, Chittcona jungle; west by mouzah Kutahur.
11	Ditto ...	Chowbaypoor ...	1,749	North by Biswee Nuddee and Sadoollanugger pergunnah; east by mouzahs Khurka, Sooraha, Umghutty, and grant of Rajah of Munkapoor; south by mouzahs Koorasin, Mechka, Choubeypoor, Byrama, and Murdhegurah; west by mouzah Cuttowlee Anumaala.
12	Ditto ..	Gayghaut	961	North by Biswee river; east by mouzah Gayghaut; south by mouzahs Munsookpoor, and Taipoor, and Kuttwa, and Bursanyah; west by mouzahs Huttance and Goputpoor.
13	Bubnipair ..	Gowrah	1,238	North and east by Biswee river, with Mr. Cooke's grant on the other side; south by mouzahs of Goruckpoor zillah; west by mouzah Sookoolpoor and the Biswee river.
14	Ditto ...	Umwah	651	North by river Biswee; east by Sookoolpoor and river Biswee; south by mouzahs Muddunpoor, and Saburpoor, and Bunkutwa, and Bundraha and west by river Biswee.

List of Jungle Grants available for sale,—continued.

General Number.	Pergunnah.	Name of Grant.	Approximate No. of Acres.	Boundaries.
			Acres.	UTROULAH TEHSEEL.
15	Bubnipair ...	Bidowly	771	North by mouzah Moorleejote and Mahowlee Koree; east by Awratownda mouzah; south by mouzah Soorwa; west by mouzahs Munjwa, Bidowly, and Hurriah.
16	Ditto ...	Mahowlee Koree ...	1,145	West by Munawar Nuddee; north by Awlad Hoossain's grant; east by mouzahs Gunraha, Doorayna, Bukkraha, Misrowlee Mushmoura, Bishnawpoor and river Sowhee; south by Mahowlee Koree mouzah.
17	Ditto .	Bugdur	613	North by river Biswee; east by mouzahs Bundhaha and Jumnaha; south by Ramdutpoor, and Materia maafee, and Misrowlee maafee, and Chundabhur maafee, and Chutkonooa; west by Bhurpoor.
18	Boorapair ..	Gharry Ghaut ...	2,034	South by Biswee river; east by Mr. Cooke's grant; north by Assamee Gorrary and Bussyna; and west by grant of Hurruttun Singh.
19	Ditto ..	Soomahee	888	East by river Kooany; north by Allipoor grant; west by mouzah Nurrainyah and Bumman goan; and south by Mr. Cooke's grant.
20	Ditto .	Sawukpoor	1,409	North and east by Kooany river; south by mouzahs Chunderdass and Rajubaree; west by Hajeejote and Busteejote, and Bahadoorpoor, and Bustee, and Buhway, and Mahomedpoor.
21	Ditto ..	Sujjuniah	1,243	North by mouzahs Chandpoor, and Sahary, and Dowlutpoor, and Hutteeagurh; east by mouzah Hussunpoor; south by Hurruttun Singh's grant; west by mouzahs Burrowleepoor and Muddapoor.
22	Ditto ...	Suggragurh	1,387	North by river Kooany; east by Soothea; south by mouzahs Muthwapoor, and Purranda, and Hussungurh, and Auradhuah; west by mouzah Islampoor.
23	Ditto ..	Humeerpoor	1,913	North by zillah Goruckpoor Kooany Nuddee; east by Kooany Nuddee, and mouzah Bundaha and mouzah Etyah; south by Bungoosra, Allipoor, Nurrainyah Sommaihye; west by Allowdeepoor, Asseepoor, Byspoor, Jullalpoor.
24	Sadoollanugger.	Bundraha ...	2,230	North by river Kooany; east by Kooany and pergunnah Boorapair; south by mouzahs Raneepoor, Achulpoor Tindooah, Bhanpoor and Khoreepoor and Bhurowah, Lowkeeah Tahir; and west by Lowkeeahbhur and Maneeghurrah.
25	Ditto ..	Byaskooeah	4,264	North by Kooany river; east by mouzah Badheepoor; south by mouzah Dhowrapoor, and Dewary, and Kuttra, and Nawa Kote, and Bussawun Bunkut, and Prawunpoor, Sindhooah Raneepoor, Bunkuttwa, and Bitteeah, and Burrooah, and Roodowlee; west by Gonda Tehseel.
26	Utroulah ..	Pukkree .. .	1,400	West by Kooany river; north by Gour grant and mouzahs Mohullee and Mohulla; east by Muddar Bux's grant; south by jungle grant, Goomree, and mouzah Pukkree.
27	Ditto ...	Gowur	1,222	North by mouzah Ramnugger, muzra Agaya; east by mouzah Agaya Sirsia; south by river Kooany; west by mouzah Goomree.
28	Ditto ..	Goomree	1,338	North by mouzah Rookhaya munjharee; mouzah Moojhany on the east and mouzah Bungowa; south by mouzahs Agaya and Goomree; and west by mouzahs Gowrar Goodhaina, Sewdialpoor, and Sawa Nuddee.
29	Ditto ..	Jufferabad	695	North by mouzah Jufferabad; east by mouzah Bahalee, and grant No. —; south by Kooany Nuddee and Sadoollanugger pergunnah; and west by grant Bhulwar.
30	Ditto ..	Bheetee (Etaie) ...	1,313	North by grant of Moulvie Mahomed Hossain; east by jungle grant Ramgurh; south by mouzah Islarah; west by mouzah Pukree and grant Pukree.
31	Ditto ...	Ramgurh	1,577	East by river Kooany; south also by river Kooany; north by grant of Mahomed Hossain; west by mouzah Islara, and by jungle grant Jufferabad.
32	Ditto	Gujpoor	2,000	East by zillah Goruckpoor; south and west by Kooany river; north by mouza Rampoor Etaie.
33	Ditto ...	Semra	862	North by mouzah Imlea and Nallah Khujjooah; east by pergunnah Utroulah; south by mouzah Chittaie; west by mouzah Shahpoor Etaie, mouzah Chumroopoor, mouzah Billaha.

GONDA, DEPY. COMMR.'S OFFICE;
The 11th May 1864.

W. KNIGHTON,
Offg. Depy. Commissioner.

Printed and Published for the Government of India, by O. T. CUTTER, *at the Military Orphan Press.*

No. 45.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, DECEMBER 3, 1864.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

Government of India.

Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 and 25 Vic., cap. 67.

The Council met at Government House on Friday, the 25th November 1864.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding*.

His Honor the Lieutenant Governor of Bengal.

Major General the Hon'ble Sir R. Napier, K. C. B.

The Hon'ble H. B. Harington.

The Hon'ble H. Sumner Maine.

The Hon'ble Sir C. E. Trevelyan, K. C. B.

The Hon'ble W. Grey.

The Hon'ble H. L. Anderson.

The Hon'ble Claud H. Brown.

The Hon'ble J. N. Bullen.

The Hon'ble Mahárájá Vijayaráma Gajapati, Ráj Bahádur of Vizianagram.

The Hon'ble Rájá Sáhib Dyál Bahádur.

The Hon'ble G. Noble Taylor.

The Hon'ble W. Muir.

The Hon'ble R. N. Cust.

The Hon'ble Mahárájá Dhíraj Mahtab Chand Bahádur, Mahárájá of Burdwan.

OATHS OF JUSTICES OF THE PEACE BILL.

The Hon'ble Mr. Maine moved that the Report of the Select Committee on the Bill to substitute certain declarations for the oaths of qualification taken by Justices of the Peace, be taken into consideration.

The Motion was put and agreed to.

The Hon'ble Mr. Maine also moved that the Bill as amended be passed.

The Motion was put and agreed to.

ABKARI ACTS EXTENSION BILL.

The Hon'ble Mr. Maine also moved that the Report of the Select Committee on the Bill to provide for the extension of Act XXI of 1856 (to consolidate and amend the Law relating to the Abkárí Revenue in the Presidency of Fort William in Bengal), to the Provinces under the control of the Lieutenant Governor of Punjab, be taken into consideration.

The Motion was put and agreed to.

The Hon'ble Mr. Maine also moved that the Bill be passed.

The Motion was put and agreed to.

CIVIL AND CRIMINAL COURT (PUNJAB) BILL.

The Hon'ble Mr. Cust, in moving for leave to introduce a Bill for altering the constitution and enlarging the jurisdiction of the Chief Court of Civil and Criminal jurisdiction in the Provinces under the Government of the Lieutenant Governor of the Punjab and its dependencies, remarked that the Punjab was a Non-Regulation Province, and that the final Court of Appeal, Reference and Revision was presided over by a single Officer called the Judicial Commissioner: that owing to the annually increasing amount of business, it had been found that one Officer could not satisfactorily discharge the duties of the Court, and moreover that to constitute an effective Court of final jurisdiction, there was a necessity for more than one Judge: this had been strongly represented by the Local Government. The time was not come yet

for establishing a High Court of Judicature, but the measure now proposed was in that direction, viz., to appoint two or more additional Judges to form a Court to be called the Chief Court of Judicature of the Punjab.

For the present one additional Judge only would be appointed, and he would be a Barrister, with the same qualifications that were required from a Judge of the High Court. The Court thus constituted would dispose of all the appellate business according to rules framed by themselves and sanctioned by the Local Government.

But the Court would have an Original, as well as Appellate, jurisdiction: on the Civil Side the Court would be able to call for and transfer to its own file for decision any case pending in any subordinate Court; in fact it would be vested with the same powers which were possessed by the High Court in its extraordinary Civil jurisdiction. Such cases would generally be those of peculiar importance, and specially those where a knowledge of English law was necessary.

The Court would also in its original Criminal jurisdiction try offences committed by European British subjects, which at present are triable by the High Court of Calcutta only. The attention of the Council was called particularly to this part of the scheme. Owing to the great distance of the Punjab from Calcutta, the inconvenience and expense of sending parties charged with offences and all the witnesses was very considerable. The number of European British subjects was annually increasing, and the increase of European crime was considerable: in fact in a certain class of offences there was a complete impunity to the European British subject. Under this Bill such trials would be held by the Barrister Judge with the aid of a Jury. The details of the procedure would be settled in Committee.

The Motion was put and agreed to.

Indian Civil Code, Chapter I.

The Hon'ble Mr. Maine introduced the Indian Civil Code, Chapter I, and moved that it be referred to a Select Committee. He said that though it was difficult to overrate the importance of the measure, he proposed to introduce it with very few observations. Probably the Council would think it due to the eminent names appended to the Report to refer the Bill at once to the Committee. Moreover, he thought that he could not usefully add anything to the analysis of their work which the Commissioners themselves had furnished, and in his Statement of Objects and Reasons he had said everything which he had to state as to the probable effect of this Code on certain races and classes. He only wished to suggest for the consideration of the Council the course which it seemed to him most expedient to follow. The Council might have observed that in his Statement of Objects and Reasons he had expressed himself doubtfully as to the applicability of the Code to certain wild tribes who did not fall within the exception of Hindús and Muhammadans—such, for example, as the Bhíls, the Khonds, and the Kóls, whose gradual civilization had lately been attracting notice both at home and in India, the Buddhist tribes spread along the crest of the Himálaya, such as the Tibetans in the valley of Spíti and the Lepchas about Darjíling. He believed it was found that in proportion to the barbarism of a tribe was the faintness of the notion of individual right as distinguished from family right. Thus, while the rights of one household against another might be clearly ascertained, the rights of the members of each household *inter se* would probably be faintly and vaguely defined. When, then, all that you knew of a particular race was that it was barbarous, the presumption was, as he had said in the Statement of Objects and Reasons, that a system of conjoint family-enjoyment during life was combined with a system of conjoint family-succession after death. It was accordingly difficult to say what might be the effect produced by a law of succession like that of the Code on a set of barbarous customs. A violent disturbance of them might be effected by the very sharpness and precision with which the rights were declared. Being aware of this danger, the Government requested the Officers in charge of these tribes carefully to consider the effect which the first Chapter of the Code would have on their customary law. Little information of the kind had, however, come in, and that was not surprising, for it was by no means easy to ascertain the detail of a body of barbarian customs: when ascertained, it was harder still to state it in intelligible language; and more difficult still to define what would be the effect upon it of a civilised body of law. Mr. Maine was afraid that if they waited for all the information they required, the enactment of that part of the Code would be inordinately delayed. He therefore proposed that if the Council was satisfied of the wholesome operation of the new law upon the more civilized races to whom, as it stood, it applied, it should be enacted with a Section empowering the Governor General in Council to exempt from its operation any race, sect, or tribe; and, moreover, to exempt them retrospectively from the moment of the passing of the Bill, so that there might be no inconvenient interruption in the devolution of rights. He trusted that under this power it would not be necessary to exempt a race so numerous as the Burmese. Turning to the more civilised races, the first place among them was of course taken by the Europeans. He was happy to say that all the information he had received led him to believe that this part of the Code would be received by them with favour. Outside the Presidency towns, it would be heartily welcomed; and, indeed, no one could contemplate the utter doubtfulness and uncertainty of the European law of property in the Mofussil without feeling that a much worse set of provisions than this would be the greatest of boons.

He would advert to one or two criticisms—he could hardly call them objections—which had reached him as to this Chapter of the Code considered as a modification of English law. He had received a printed paper which had possibly been sent to other Members of Council. The writer professed to be a Scotchman, and to speak the feelings of a number of Scotch gentlemen who were settled in India. He was warmly in favour of this part of the Code, and wished that it should become law with the least possible delay, but expressed a fear that it might compromise a principle which he and his countrymen prized on moral and social grounds; the principle of legitimation *per subsequens matrimonium*, that is, the principle by which under Scottish law natural children were legitimated by

the after-marriage of their parents. The objection, Mr. Maine thought, was founded on a misconception. It was true that the Code declared that none but legitimate children should succeed; but it nowhere as yet defined legitimacy. Whatever, therefore, were at the present moment the law of India determining the legitimacy of a Scotchman's children, a question upon which Mr. Maine would be sorry to offer a very positive opinion, it would be wholly unaffected by the enactment of this part of the Code. Doubtless the question—and it was a most difficult one—would have to be decided hereafter whenever the Chapter on the Law of Persons came before them for consideration. But it was probable that that Chapter would be the last taken up by the English Law-Commissioners.

Another remark had been addressed to Mr. Maine on Section 4, which declared that "No person shall by marriage acquire any interest in the property of the person whom he or she marries, nor become incapable of doing any act in respect of his or her own property, which he or she could have done if unmarried." A doubt had been hinted whether, on moral grounds, the complete proprietary independence of husband and wife was justifiable. But in this Section marriage meant the mere fact of marriage, and the provisions of any will or marriage-settlement were unaffected by it. It was true that in England under the Common Law, the fact of marriage conferred on a husband certain rights over his wife's Realty, and the whole of her Personalty, past and present. But the operation of the rule was much controlled by certain doctrines of the Court of Chancery, compelling a husband to settle property devolving on his wife, when it happened to be only recoverable through the agency of the Court; and, as regards the property-holding classes, the practical effect of marriage-settlements and wills was to render the rule of very limited application. Mr. Maine imagined that an English father would consider it a great calamity that his daughter should marry without a settlement. Either, therefore, that settlement or some will controlled the enjoyment of the property, and it was only through accident that the naked rule of law was allowed to operate.

Similar considerations carried with them the answer to another criticism which had reached him. This law of succession practically turned Realty into Personalty, and provided that the same rules of succession should govern both. He had been asked whether the extreme sub-division of land which a similar law of succession was supposed to draw with it in France, was, on economical grounds, desirable, either for India or for any other country. Here also was apparently a misconception arising from not taking into account marriage-settlements and wills. The reason why the *morcellement*, as it was called, of land in France had gone so far was, not because the French law of intestate succession divided the land equally among all the children, but because the French Code contained a number of most stringent prohibitions against private interference with that law. It might be said that the French Code compelled a man to die intestate, since, if he left children, any will which he might make could have only the most limited operation. It was, indeed, notorious that if those restrictions had not existed, a very large part of the soil of France, on the return of the French Nobility in 1814 and 1815, would have been tied up in entails nearly as strict as those which existed previous to the Revolution, even though the law of succession to an intestate was precisely the same as that of the proposed Indian Code. It was further a fact that in some European countries, into which the French Code had been introduced, but in which these prohibitions had been relaxed in favour of certain classes, the existing settlements and entails were even more stringent than those usually found in England, there often not being even a power of portioning daughters. The truth was that, when you were dealing with educated and property-holding societies, the question of the legal consequences which were to follow from the mere facts of marriage and of death had chiefly a technical importance; and he had no doubt that technical considerations had mainly influenced the Commissioners in framing these provisions. It was quite certain that, when you had once enacted that marriage should not *per se* confer any rights on husband or wife, and that the law of succession to land should be the same as the law of succession to Personalty, you at one stroke introduced an amount of simplicity into English law which was almost incredible.

The only serious difficulty which would have to be encountered in Committee arose through the proposed application of the Code to the Pársís. The Council might be aware that the Pársís had under distinguished legal advice prepared a partial Code of Civil Law, including Chapters on Marriage, Divorce and Succession. Mr. Maine, in his Statement of Objects and Reasons, had proposed that the Pársí Code should be considered *pari passu* with the draft of the English Law-Commissioners, who were themselves of opinion that the law which they had framed should suffice for the Pársís. But the heads of the Pársí community objected to that course, on the ground that no one could say how long it would be before the Indian Civil Code became the law of India. Mr. Maine fully admitted the force of that objection as regarded the Chapters on Marriage and Divorce. He was therefore quite willing that the Chapters of the Pársí Code on those subjects should become law whenever his honourable friend, Mr. Anderson, introduced them. But he, Mr. Maine, still proposed to consider the Commissioners' draft of the succession law together with that of the Pársís. He, in fact, hoped that the first Chapter of the Indian Civil Code would be passed before the Council separated in the Spring, and therefore the objection of the Pársís as to time would be met. If the Pársís turned out to have an invincible repugnance to certain provisions of the Code, special legislation on their behalf might be carried through before the sittings were ended. Mr. Maine was not unaware of the nature of certain specific objections of the Pársí community to particular rules laid down by the Law-Commissioners, and as to some of them, he had a pretty strong opinion of his own. He hoped, however, that he was not so pedantic as to press an abstract opinion against an ancient and venerated usage when no great practical evil resulted from it.

Mr. Maine then proceeded as follows:—"One thing more I have to say. I venture to predict that when the first Chapter of the Civil Code has been examined and discussed by the Council and its Committee, the strongest impression left on their mind will be respect for the Commissioners who

prepared it. I know, of course, that they had the assistance of able subordinates. But still, after making every allowance for that advantage, it remains wonderful that these Commissioners, overtasked Judges, hardworked practising Barristers, gentlemen immersed in politics or in the duties of office, should have found time to superintend and control the preparation of a body of law, in which not only has each separate proposition been carefully considered and measured both as to form and substance, but the bearing of each and every proposition on the residue has been forecasted and ascertained. Perhaps, however, now that I perceive what the true objects of the Commissioners have been, my surprise is less than that of others; for I have seen enough personally of the real luminaries of English law to know the falsity of the ignorant delusion that there is something in great technical knowledge and great practical aptitude which implies a contempt for theoretical perfection. My own experience—it is necessarily limited, but still I state a fact—is that, in proportion to the judicial or professional eminence of an English lawyer is his sensitiveness to the undoubted faults of English law, and his anxious desire that, to that strong and solid structure of common sense which constitutes its mass, there should be added excellencies to which it certainly cannot at present lay claim—simplicity, symmetry, intelligibility, and logical coherence. Knowing this, I scarcely marvel that these gentlemen should have devoted much of a leisure which they can ill spare to the preparation of a Code which, to judge from this first instalment, while it preserves all that is best worth keeping and of most general application in English law, combines it with a simplicity of form and an intelligibility of statement which a French Codifier might envy. And their reward, and that of all who have taken part in these Indian Codes will be—I may say that without presumption, as I have no share in the earlier Codes, and expect to have little more than a mechanical part in this —that their labours are probably destined to exercise hardly less influence over the countless communities obeying English law than the French Codes have exercised, and still exercise, over the greater part of the Continent of Europe."

The Hon'ble Mr. Anderson said—"I wish, Sir, to submit a few observations to the Council on a subject to which allusion has been made by my honourable friend, the mover. I have been entrusted by the Pársí community of Bombay with the charge of their Draft Code of Laws, by which it is proposed that inheritance, succession, marriage, and divorce among Pársís shall be regulated. With respect to marriage and divorce, I believe it is universally admitted that the Pársís are entitled to separate and immediate legislation; but the question has arisen, and will hereafter have to be decided, whether, with respect to inheritance and succession, they shall be bound by the provisions of the Civil Code which has now been introduced, or whether they shall be permitted to have a Code of their own. Under these circumstances, I consider it my duty to state briefly to the Council the course which I propose to pursue. I should first mention that the Pársís are strongly averse from being rendered subject to the Civil Code, and I have very recently received a telegram from the President of the Pársí Law Association stating that on the 22nd instant, a memorial had been forwarded to the Governor General through the Bombay Government, praying that Pársís might be exempted from the operation of the Code. The objection of the Pársís to the Code is not, except on one ground, a general one, but rests upon certain specific considerations. The general ground to which I allude is the impression noticed by my honourable friend, that the Indian Civil Code will not become law for the next twenty-five years. That objection has been removed by the resolution of my honourable friend, to endeavour to pass the Code Chapter by Chapter, a resolution which, in my humble opinion, is founded on the soundest policy. Of the particular objections, some, I think, the Pársís may be induced to abandon; others, I am certain, are insurmountable, and, I think, justly insurmountable. The course, then, which I propose to pursue is to submit, at an early date, to the Council, a Bill providing for the regulation of marriage and divorce among Pársís, to offer no objection on their behalf to the Code as it stands, but eventually to introduce a measure exempting the Pársís from the operation, not of the whole Code in relation to inheritance, but only from the operation of such particular provisions as may be opposed to their feelings and usages. The proposed measure will also enact what the law as to inheritance will be for Pársís, on the points of divergence from the general Code. By this course, the Pársís will, generally, obtain the benefits of the admirable law which has now been introduced, and they will be saved from the incidence of those provisions to which they are with justice opposed. I say with justice, because I cannot imagine any legislative assembly being insensible to some of the objections which have been urged by the Pársí Law Association, and which have been considered valid by Sir Joseph Arnould and Mr. Newton, two Judges of the High Court of Bombay, who were appointed to investigate and report upon the whole subject. I will briefly mention two of the objections. The Pársís, as a rule, partake of the not uncommon feeling of aversion from making wills. By a return with which I have been furnished, I find that only two hundred and forty wills have been registered by Pársís in the late Supreme Court and present High Court of Bombay in thirteen years. The wills thus registered were principally made by those whom we may term "Anglicized Pársís." Under these circumstances, the Pársís, as a community, will be amenable to the provisions relative to an intestates property. But in the 31st Section of the Code, it is provided that when a person dies intestate, an equal division of his property shall be made among all his children. This is totally opposed to Pársí usages and feelings. They would give the female a share, but not an equal share with the male children, and they justify this distribution by the fact that certain religious and social duties are, by their creed and customs, imposed upon the male heirs. The other objection to which I would allude is that the table of kindred given in the 25th Section does not accord with their customs as to proximity of relationship. The Council is well aware how close in all Oriental countries and communities is the connection between Religion and Civil Law: so complete is generally the fusion between these rules of conduct, that it is almost impossible exactly to indicate where the one ends, and the other begins. I think, therefore, the Council should be very cautious that, in pressing a Civil law upon the Pársís, it does not impose upon them a burthen obnoxious to their religious sentiments. The course

which I propose to follow will, I trust, be acceptable to the Pársís, as I am convinced that it will, on the whole, be the one most beneficial to their interests, and I hope that the Council will be induced, when the proper time comes, to assent to a measure which will not impair the symmetry of the Indian Civil Code, while it will relieve an ancient race from such provisions as are opposed to their social and religious feelings. I shall feel the less reluctance to ask the assent of the Council to such a measure, because I am strongly of opinion that the Pársís have a valid claim to the sympathy of an enlightened Government. As a community, they have always evinced eminent loyalty, and a most noble public spirit. There are among them citizens of whom any nation might be proud. Since I left Bombay, I have read the speech of Sir Jamsetjee Jeejeebhoy when presiding over a meeting convened to concert measures for the relief of the sufferers from the late Cyclone. That gentleman, a most worthy son of a most excellent father, is reported to have called on the Natives of the Bombay Presidency, 'to show that they were determined to cast in their lot with the great British Government, and to stand by that Government with their fortunes, as they would if need were with their lives.' This is language to which no Government, no section of English society, can ever be insensible.

I have only to add, in conclusion, an expression of my admiration of the wisdom with which the Indian Civil Code has been framed, and to state my belief that it will hereafter occupy a conspicuous position in jurisprudential history."

The Hon'ble Mr. Maine said that the course which Mr. Anderson proposed to take, had his entire approval. No community had a stronger title to the consideration of the Government and the Legislature, than the Pársís. If he, Mr. Maine, still expressed in Committee his doubts of certain of the provisions which they preferred to the rules of the Law-Commissioners, it would not be from obstinate adherence to an opinion, but from a feeling that the Pársís were a rapidly advancing community, and that, therefore, it would be a pity to tie them down to rules which, from a certain point of view, must be regarded as backward or retrograde, and which, in a few years, they might wish to have changed.

The Motion was put and agreed to.

The following Select Committee was named :—

On the Indian Civil Code, Chapter I.—The Hon'ble Messrs. Harington, Maine, and Anderson, the Hon'ble Rájá Sáhib Dyál Bahádur, and the Hon'ble Messrs. Muir and Cust.

The Council then adjourned.

WHITLEY STOKES,

CALCUTTA, *The 25th November* 1864. } *Offg. Asst. Secy. to the Govt. of India, Home Dept. (Legislative.)*

Government of N. W. Provinces.

Cotton Crop in the North Western Provinces.

From W. CHICHELE PLOWDEN, ESQ., Secretary, Board of Revenue, N. W. P., to R. SIMSON, ESQ., Secretary to Government, North-Western Provinces,—(dated 24th October 1864.)

I am directed by the Sudder Board of Revenue, North-Western Provinces, to submit the following report on the state and prospects of the Cotton Crop in these Provinces, and the estimated out-turn as compared with that for 1863.

2. The following Table will show that the price of Cotton was maintained at the extreme rates of from Rs. 30 to 40 a maund, and that about the sowing season it ranged from Rs. 35 to 40, that is, from 10½*d.* to a shilling per ℔ :—

DATE.	Meerut.	Agra.	Furruckabad.	Cawnpore.	Allahabad.	Mirzapore.	Ghazeepore.
Close of December 1863	29 1 6	28 0 0	27 0 0	38 0 0	40 0 0	37 0 0	42 10 6
„ January 1864 ...	27 11 3	30 0 0	29 12 0	38 0 0	40 0 0	37 0 0	42 10 6
„ February 1864	26 10 8	28 0 0	27 12 0	37 0 0	40 0 0	40 0 0	42 10 6
„ March 1864	26 10 8	32 0 0	30 8 0	32 0 0	40 0 0	30 0 0	36 10 0
„ April 1864	29 1 5	30 0 0	30 8 0	39 0 0	40 0 0	30 0 0	39 6 0
„ May 1864	33 10 11	34 0 0	35 8 0	40 0 0	40 0 0	40 0 0	39 6 0
„ June 1864	37 9 9	36 0 0	37 0 0	40 0 0	40 0 0	40 0 0	39 6 0
„ July 1864	33 11 0	38 0 0	35 8 0	43 0 0	40 0 0	42 8 0	42 10 0
„ August 1864	35 9 0	38 0 0	36 0 0	45 12 0	40 0 0	38 0 0	45 1 6
„ September 1864	26 10 8	30 0 0	32 0 0	42 10 6	37 8 0	23 0 0	32 0 0

3. Within the last two months, the market having been disturbed by rumours of peace in America, the price has fallen throughout the country, and is now reported in many chief marts as not ranging higher than from 18 to 22 Rupees. But the previous great demand and eager competition of speculators had their full effect upon the cultivators of Cotton throughout the parts of the country suited for its growth. In the Appendix will be found extracts from the District Reports showing the high rates of contract at which the cultivation was bespoken; and, generally, the immense gains realized by the cultivating community. It is not doubted that the great majority of the profits have, this year at least, reached to those immediately connected with the soil. The cultivators have been generally freed in the first instance from the old standing claims of their mahajuns, and have realized a large surplus; but it is feared that the habits of the country have not encouraged the saving of any part of this unexpected income as capital. Meanwhile, however, the result has been very materially to improve the condition of the Zemindars and ryots throughout the western half of these Provinces.

4. The season has been a very unusual one. The setting in of the rains was deferred till near the middle of July, in some places till near the end of that month; and it was feared that the Cotton Crop which ought to be sown at latest in the first week of July, would have suffered in consequence. But for the excessive stimulus afforded by the excited state of the market, it is probable that this would have been the case, and that very little Cotton would have been sown. As it was, the area sown was greater than that of last year by *above* 50 *per cent.*

5. The rains were everywhere scanty; but in the Cotton Districts the fall was distributed in so favorable a manner that the crop promises to be very productive. The showers came in such timely succession as to nourish the plant, while they did not obstruct the process of weeding. Greater care and diligence was naturally shown by the people in the culture of a crop which was expected to yield so large a return. Mr. Forbes, for instance, writes:—

"It has been noticed by every one that the care bestowed upon the Cotton lands this year, exceeds that ever known before. Men, women, and children were continually to be seen in the field,—weeding, clearing, loosening the earth about the the young plants, and fondly contemplating the crop upon which all their hopes are this year centred."

6. On account of the great value of the crop, it was to a considerable extent irrigated where water was readily procurable; whereas, as a rule, it used formerly to be left entirely at the mercy of the rain of heaven. Indeed, in the present season, it was to some extent sown and irrigated, in anticipation of the rains.

7. In the Meerut, Rohilkhund, and part of the Agra Divisions, the crop is described by the latest reports as flourishing. In some places it is termed "magnificent," and a larger yield anticipated than was ever known before. But elsewhere the early cessation of the rains, and the drought consequent upon the very sparing fall of the season, (not one-half, in some places not even a third or a fourth, of a full average fall,) have begun to tell upon the plant which has drooped and partially withered before the time of flowering. In Etawah the loss is estimated by Mr. Hume in some pergunnahs at as much as 75 per cent.; and whereas for his whole district his estimate was 95,000 maunds, a fortnight or three weeks of this drought has made him reduce the expected out-turn to 52,000. In some other quarters the effect has been observed in the limited show of buds.

8. On the other hand, the rain which would have restored these fading plants, would have injured the first pickings elsewhere; so that the continued absence of rain at the present time, has not been without its advantages. And upon the whole a favorable Cotton harvest may be expected.

The following are the details from each district :—

District.	Area and out-turn in maunds of 40 seers or 80 lbs.				Remarks.
	1863.		1864.		
	Acres.	*Maunds.*	*Acres.*	*Maunds.*	
Dehra ..	94	180	650	1,200	
Seharunpore	26,800	44,500	40,000	73,000	
Moozuffernuggur ...	25,800	42,800	44,600	78,000	
Meerut* ..	67,443	65,225	1,04,200	1,64,000	* Crop described 'magnificent.'
Boolundshuhur† ...	47,900	70,000	89,500	1,50,000	† Ditto ditto Collector estimates 1,79,000 maunds, but this is safer.
Allygurh‡ ...	1,04,370	1,78,500	1,53,500	2,62,000	‡ Harvest very promising.
Meerut Division ...	2,72,407	4,01,205	4,32,450	7,28,200	
Kumaon ..	730	730	1,365	1,365	
Bijnour ...	27,500	51,000	36,300	67,400	Crop flourishing.
Moradabad ...	45,678	74,000	67,500	96,600	Collector states crop to be promising, but estimates only 54,000 maunds; the yield, however, can hardly be less than ¾ of a maund per acre.
Budaon ...	76,000	67,000	96,000	77,000	
Bareilly .	30,000	30,000	50,800	43,000	
Shahjehanpore ...	12,800	8,000	20,400	16,500	
Terai Pergunnah ..	800	1,000	2,450	2,625	
Rohilkhund Division...	1,92,778	2,31,000	2,73,450	3,03,125	
Muthra ...	94,750	72,850	1,50,000	1,48,750	
Agra ...	1,21,000	1,31,000	1,76,000	2,08,800	Crop flourishing.
Etah ...	35,200	33,900	65,000	70,650	Ditto, but anticipation of injury from drought.
Mynpoory ..	31,200	17,800	50,300	33,000	Ditto ditto.
Furreedpore ...	13,500	14,400	22,500	22,500	Collector at first estimated 95,000 maunds, but on account of drought has reduced it to 52,326: one-third has been taken off the first estimate.
Etawah ...	65,000	30,000	91,500	64,000	
Agra Division ...	3,60,650	2,99,950	5,55,300	5,47,700	
Jaloun ...	13,300	4,170	36,700	47,500	
Jhansie ...	14,400	10,000	23,200	16,500	
Lullutpore ...	1,057	470	1,850	1,200	
Jhansie Division ...	28,757	14,640	61,750	65,200	
Cawnpore ...	63,000	33,000	1,13,743	83,400	Crop promising.
Humeerpore ...	40,500	16,500	71,100	34,700	Crop promising.
Futtehpore ..	33,000	29,500	46,500	38,500	Crop will be affected by drought.
Banda ...	99,000	51,000	1,11,300	75,400	Ditto ditto.
Allahabad ...	40,400	40,000	57,800	65,500	Ditto ditto.
Allahabad Division ...	2,75,900	1,70,000	4,00,443	2,97,500	
Jounpore ...	700	700	1,200	1,200	Sown with other crops and grown only for domestic consumption.
Azimgurh ...	55	55	246	246	
Mirzapore ...	2,000	2,000			
Benares ...	30	30	130	130	
Ghazeepore ...	1,681	1,681	4,300	4,300	
Benares Division ...	4,466	4,466	5,876	5,876	
Grand Total...	1,135,688	1,122,051	1,730,634	1,948,966	

The following is an Abstract by Divisions:—

DIVISION.	Area out-turn in Maunds.			
	1863.		1864.	
	Area.	Maunds.	Area.	Maunds.
Meerut	272,407	401,205	432,450	728,200
Kumaon ...	730	730	1,365	1,365
Rohilkhund	192,778	231,000	273,450	303,125
Agra ...	360,650	299,950	555,300	547,700
Jhansie	28,757	14,640	61,750	65,200
Allahabad	275,900	170,000	400,443	297,500
Benares	4,466	4,466	5,876	5,876
Total... ...	1,135,688	1,121,991	1,730,634	1,948,966*

9. Thus we have an area of 1, 730, 000 acres in the present year, against 1, 135,000 of the preceding: and an out-turn of 1, 949,000 maunds, as compared with 1, 122,000 for 1863.

10. In many places, it is stated that if the season continues favorable, the yield will exceed the estimate. We shall not be far wrong in putting the expected yield at two millions of maunds, or 160,000,000 of lbs.

11. From enquiries made in various quarters, is is estimated that about one-fourth will be retained for domestic consumption: and the remainder or 120 millions of lbs. exported, either for consumption in the Eastern Districts where Cotton is not produced, or (which will form the greater part) for exportation to England. Should prices materially fall, the proportion retained for consumption in the country will be greater.

12. Referring now to the points noted for report by the Government of India, I am directed to state that the increased area for Cotton has been obtained by the displacement mainly of the autumnal crops, jowar, bajra, pulses, lentils, &c., and partly also of wheat. Among other staples superseded by Cotton are Indian corn, rice, indigo, gram,—but to a smaller extent. Even sugar-cane has been put aside occasionally to make place for Cotton.

13. In several Districts, it is noticed that new lands have been broken up for Cotton; and no doubt the same has taken place in respect of other crops; the higher demand and price making it worth while to till less productive lands.

14. In hardly any quarter has the apprehension been expressed that the extension of Cotton cultivation has increased the price of other agricultural staples by diminishing their productive area; or that it will do so. The tendency no doubt will be in that direction; but there will be increased production to meet the demand.

15. Prices indeed have risen, and are rising; but there are other causes at work. The extraordinary influx of money, attributable in great part to the high rates of cotton, has materially increased the currency in these Provinces, and as a necessary consequence has raised prices generally. Next, the stock of grain, owing to a succession of bad seasons, is low; and the very general failure of the khureef in the Lower Doab, and in the Benares Division, affords the prospect of a further diminution. Indeed if rain do not fall in time to facilitate the Rubbee sowings, that crop too will be in these quarters seriously affected; and a very sensible scarcity, bringing grain to almost famine prices, may be apprehended. In these circumstances, any falling off in the production of grain, owing to its displacement in the Eastern Districts by Cotton, may produce an effect, but it will be hardly appreciable in the midst of such largely disturbing causes.

16. The Native manufacture of Cotton is everywhere spoken of as depressed. In the Eastern Districts, the trade has almost entirely ceased. Not so in the Western Districts, where, though dull, it is still supported by the supply of Cotton grown on the spot. In some of these Districts, indeed it is even mentioned as slightly reviving. And undoubtedly so soon as prices sink, and the inducement to exportation is diminished in a corresponding degree, more Cotton will reach the local manufacturer, and the trade will revive. It requires capital to maintain the machinery for European manufactures, and to keep it in readiness for re-opening the works; but in India no capital is needed to re-open the manufacture with its rude implements and scanty appliances. In seasons of Cotton-scarcity, the weaver can betake himself to the fields or to other kind

* The figures for last year have been generally corrected by the District Officers:—showing a somewhat larger out-turn than was anticipated. See paragraph 6 of Board's Report No. 7, dated 6th January 1864.

of labor, and again when the supply is plentiful, return to his old trade. Such, it is probable, will be the case in all the Cotton-growing Districts; it will also be the case in the Eastern Districts, but not to the same extent, if the reports of many weavers having emigrated to the Mauritius and elsewhere be well founded.

17. There appears to be a tendency in many quarters for the trade in European fabrics to become brisker: and it will be observed from the extracts under this head that an improvement has actually taken place already. The requirement of the country, as last year, is said to be a coarser, stronger, material than that supplied by England. But it may be doubted whether England will ever be able to compete in the production of an article in which the cost of manufacture bears so small a proportion to the cost and weight of material, and its freight to and from England. The coarser and heavier fabrics will apparently always be produced in India at an immeasurable advantage over England.

18. But for almost all the finer fabrics, in which the cost of manufacture bears any considerable proportion to the cost and weight of the material, it is against reason to suppose that India can compete with the capital, machinery, and improved methods of England. The present crisis has only hastened this conclusion. And it can be averted alone by the establishment in India of manufactories based upon the same system and with the same advantages of capital and machinery as those in England. The attempt to make the experiment is spoken of in some quarters.

The Dharwar seed, which was imported from Madras, at the instance of the Board in their last report, arrived too late to be distributed for the present season. But it will be tried next season. If the existing unparalleled demand for Indian Cotton shall have the result of introducing into general cultivation a seed yielding a finer and a better staple, the advantage, otherwise transient and temporary, will leave a permanent and important blessing behind it.

APPENDIX.

SEHARUNPORE.—*On the demand for English Goods and the state of Native Manufacture.* Mr. H. D. Robertson writes,—

"A very limited demand exists in this district for any kind of cloth in consequence of the great increase in price which has taken place, and this demand is confined almost entirely to the coarser Native manufactures which are considered more enduring than imported cloth. The native weavers are securing more work perhaps than during 1863, still a large number of this class find great difficulty in supporting themselves, and many have become cultivators, combining where possible the cultivation of cotton with their former occupation. The finer descriptions of cloth made from English thread are not now manufactured, and English cloth is only purchased by the most wealthy portion of the community. The Tehseeldars in their reports remark that the people would willingly purchase English cloth if they possessed the means of doing so, but it seems impossible to calculate with any approach to certainty regarding the probable future demand for this cloth. The reports received in this district would, however, clearly indicate that, until a very large reduction takes place in the price of English cloth, the demand will be very limited."

MOOZUFFURNUGGUR.—*Profits of Cotton cultivation.* Mr. Martin says,—

"There is quite a mania abroad to grow cotton. High and low, all are busily engaged in taking up land for the purpose of producing this valuable crop. As proof of this, and I do not think it is irrelevant to state the fact, my private servants have hired lands in the neighbourhood of my residence from lease-holding tenants, that is, tenants cultivating lands on cash leases, called "tushkhees," at Rs. 1-4 the kutcha beegah, or Rs. 7-8 the acre. They know nothing about the cultivation of the land, but they are impressed with the idea that they are sure to make their fortune even if a part of the crop fails.

"Last year Mirza Vikar Ali Beg, the intelligent Deputy Collector of this District, sowed for his own private use one pukka beegah of land in Moozuffurnuggur kusbah. A little short of two of these pukka beegahs go to the acre. The outturn per pukka beegah was as follows:—

Three maunds of cotton pods (Kupâs) from this was extracted.

	Rs.	A.	P.
One maund of clean cotton, market value	30	0	0
And two maunds seed (Benowla)...	3	3	0
Total ...	33	3	0
The cost of production was—			
Rent for one pukka beegah ..	2	1	0
Labor, ploughing, weeding, and picking	7	8	0
Total	9	9	0

This does not include the value of stubble used as fuel. As this is a small item, it may be left out of the calculation. If a Native gentleman cultivating through others can make this profit, we may safely conclude cultivating proprietors and tenants make much more.

"I am at a loss to conceive how the Manchester Chamber of Commerce makes out that the tenure under which land is held in India impedes the cultivation of cotton; in reality there is no such impediment. The cultivation is going on at rapid strides and displacing other crops. The minute subdivision of landed property has no doubt the effect of preventing the accumulation of capital, and thereby the means of purchasing cotton, cleaning and pressing instruments; but private companies are springing up all over the country, and providing the necessary apparatus to the trading classes. As long as prices remain steady, Manchester need not fear any Contractor, or the breadth of land sown with cotton. This will increase annually up to the maximum, till the demand has been satisfied—if prices fall considerably owing to peace in America or production elsewhere, then the cultivation will fall too. Attention should be directed more to the best mode of cultivating, and watering. The numerous directions lately translated into the Vernacular and distributed among landlords, have in a measure supplied this desideratum, and I have little doubt that there will be much improvement."

Comparative consumption of Native and English Stuffs.—"I continue to hold the same opinion ex-

pressed in my previous report to the Board, that high prices have hitherto prevented the consumption of English cloth. Where people wore two suits of clothes, they now make one. The trade in country-made cloth suffers from the same depression. The raw article has risen to double the price. Native cloth that used to sell for 1½ annas the yard, now sells for 3 to 3½ annas the yard. Wages have not risen equally in proportion, consequently the demand has much slackened, and native weavers finding the trade not so profitable as it used to be, have left their looms for daily labor on Public Works, such as Roads and Canals, &c.

"There is a considerable quantity of home-made cloth manufactured by the producers, this is found to be cheaper than buying cloth in the bazar. Cotton is spun into thread by the women of the family, and weavers are hired to make it into cloth at so much a Thân. I have no means of ascertaining to what extent this is carried on all over the district, but there can be little doubt it affects the consumption of ordinary-made country cloth.

The following return taken from the books of a few dealers will show the sales of English and country-made cloth in the town of Moozuffurnuggur. English yarn is not sold in this district. Country

Month.	English Cloth.		Country Cloth.		Total.	
	Yards.	Amount.	Yards.	Amount.	Yards.	Amount.
May 1863 ...	12210	3,600 0 0	7733	800 0 0	19943	4,400 0 0
June 1863	8673	2,700 0 0	3166	400 0 0	12139	3,100 0 0
July 1863	8340	2,300 0 0	3560	300 0 0	11900	2,600 0 0
August 1863	7820	2,100 0 0	2560	300 0 0	10380	2,400 0 0
September 1863 .	5810	1,600 0 0	1127	150 0 0	6937	1,750 0 0
October 1863 .	4606	1,650 0 0	2666	250 0 0	7272	1,900 0 0
November 1863	3397	1,550 0 0	2133	250 0 0	5530	1,800 0 0
December 1863	7895	1,800 0 0	4907	150 0 0	12802	2,250 0 0
January 1864 ...	5999	2,200 0 0	5333	600 0 0	11332	2,800 0 0
February 1864 ...	5713	1,600 0 0	4267	400 0 0	9980	2,000 0 0
March 1864 ...	5468	1,525 0 0	4667	450 0 0	10135	1,975 0 0
April 1864	7446	2,050 0 0	4800	450 0 0	12246	2,500 0 0
Total .	83377	24,675 0 0	47219	4,800 0 0	130596	29,475 0 0

thread at 8 chittacks to 12 chittacks per rupee. Quantity sold for twelve months about 2,400 rupees.

"The conclusions to be deduced from the above enquiries are four:—

"1*st*.—Consumption of English manufactured cloths has been contracted by the great rise in prices.

"2*nd*.—Native manufactured cloth is also lessened, the trade is suffering from the high price of the raw materials. Many looms have been abandoned.

"3*rd*.—Home-made country cloth is manufactured to a greater extent than before by producers of cotton, this being found cheaper than bazar cloth.

"4*th*.—Manchester must send into the market coarser and cheaper stuffs, so as to meet the wants of the millions of the poorer classes in this country."

Meerut.—*Profits of Cotton Cultivation.* Mr. W. A. Forbes, C. S., writes—

"I may mention a fact which decides the question as to the general opinion of the Native community. One village of Asorah, in the Hawpur Tehsil, has 300 pukka beegahs under Cotton this year, they have sold the crop at prices ranging from 24 to 26 Rupees per maund, engaging to supply 300 maunds in November and December.

"The Government Revenue of this same village of Asorah is Rs. 2,300. The cost of 300 maunds at Rs. 25 is Rs. 7,500, equalling upwards of 3 years' entire revenue, leaving their sugar-cane, wheat, cotton in future years, and all other crops, on the net profit side of the account."

Price of Cotton Contracts.—"Speculation evidently ran riot, and the re-action was severe. I fear there must be severe losses and disasters amongst those who bought up the extravagant rates of last year, and who have even this year been making advances upon contract at Rs. 28 to Rs. 32 per maund, but this has not taken place

to any ruinous extent. There is at this moment a general panic in the Cotton market, partly arising from an over-confident expectation of peace being proclaimed in America, and partly no doubt from the desire to drive down the price below the just market rate, and thus compensate for the high advances already made."

Native and European manufacture.—"The manufacture of country cloth, as might have been expected, has not increased, but rather the contrary, whilst the general complaint is that the quality continues to deteriorate; it is becoming lighter and more flimsy in its texture. In two Tehsils* out of six, it is reported that the sale of Manchester stuffs is slightly on the increase. In the other parts of the District the demand is said to be stationary.

* Baghput and Sirdhana

"Even here, in Upper India, complaints are made that the European importers have learnt the art of mixing extraneous substances with the Cotton thread in the manufacture of cloth. I trust this may soon be put a stop to. The Natives like to cheat, but cannot bear being cheated, and English cloth will be looked upon with suspicion.

ROHILCUND.—*Profits of Cultivation.* The Commissioner Mr. J. D. Inglis says—

"The large profit made during the past year by Cotton cultivation has enabled the Asamees to free themselves from the money lenders, and has materially improved their condition. This is observable in nearly all the villages of the Bareilly District. The houses have been newly thatched, and notwithstanding the high price of Cotton stuffs, the people are generally well clothed.

"The present prosperity of the agricultural classes in this Division is not however entirely owing to the high price of Cotton; the increase in sugar cultivation has been nearly as large, while the profits are even higher.

"The result of the plentiful supply of silver introduced into the villages of this Division by purchasers of Cotton and Sugar, has been a rise in the price of grain of all kinds. The profits, however, have, generally speaking, gone to the Zemindars and Cultivators, and not to the Bunneahs. The Cultivators having been able to pay nearly the whole of their rents from the profits of their Cotton and Sugar crops, have retained the grain in their own hands, and sold it at the market rate of the day, instead of disposing of it to the Bunneahs as they were formerly obliged to do at the village market rates."

On the comparative merits of English and Native Stuffs, he adds—"Cleaned Cotton is now selling at the rate of one seer two chittacks the Rupee, and the impression seems general that it will rise even higher, for large sums have already been paid by speculators who are purchasing up next season's Cotton at the rate of two seers the Rupee, the Cotton to be delivered uncleaned to the purchaser when ripe. This will give little more than two lbs. of cleaned Cotton to the purchaser, but on an average crop will give a profit of upwards of Rs. 30 for each acre under Cotton to the Cultivator.

"Even if the present price of Cotton continues, I doubt whether there will be any increased demand for imported Cotton stuffs, except among the wealthier classes. The agricultural population, and the lower classes in towns, prefer the coarse country-made cloth, as it is found to be more lasting than that imported; it is said, that cloth woven from hand-spun thread is tougher and more durable than that woven from machine-made thread."

AGRA DIVISION.—*In respect of the separate markets for European and Native goods*, Mr. G. D. Turnbull, the Commissioner, makes the following pertinent remarks:—

"In regard to the state of Native cloth manufacture and of the market, present and prospective, of English-made cloth, I would observe that both have suffered, and are still in a low and depressed condition, from the same cause;—obviously the high price of the raw material enhancing prices, and as a necessary consequence, checking and restricting the demand for the manufactured goods. But this cause though affecting both equally has worked in each separately, and independently of the effect of the trade upon the other.

"There is no real competition between the two. The markets are distinct and perfectly independent one of the other, and as both are now depressed from the same cause, so equally the removal of that cause would tend to raise and revive both.

"The class of consumers and the description of cloth which each class require is wholly different, and the consumption is regulated by the wants of each within its own means, and in its own circle of supply.

"The better classes wear nothing but English cloth, and no rise in prices, unless absolutely prohibitive, would drive them to use native cloth for purposes of ordinary wear. The only effect would be to make them economise and retrench in the quantity of their consumption. Amongst them, the English market is made, and it has long since driven out the native manufacture of the finer kinds which they prefer, and which could not compete with it.

"The native manufacturers now in these parts comprise, with the exception of turban cloths, none but cloths of the coarser kind, which are considered stronger and more durable in wear, and are certainly at the same time far cheaper in their cost price than any English cloth of the same texture that could be imported. They are, therefore, purchased in preference by the poorer classes, who could not afford the higher priced English cloth, and the demand for them continues the same, limited in extent by the means of their consumers, but uninfluenced otherwise by the state of the English market. A large proportion, moreover, of the agricultural population have their own field-grown and house-spun cotton manufactured in the country looms for home consumption, and are thus in a measure independent of the general market.

"There is no doubt that the high price of cotton has been severely felt in both markets. Its effect on Native manufactures has been to close, as I am informed, about one-third of the looms that were working last year, and on the English market to check demand, and deter Native merchants from sending orders to any considerable extent till their stock in hand is exhausted, and the prospects of the future show themselves more clearly, but with any fall in prices the natural results must follow in both cases. Consumption will increase, and with its supply the native looms will again be set to

work, and the demand for English cloth will also revive, and the market be restored to its former state.

"Prices have already fallen very considerably from 35 and 37 Rs. per maund, at which rate advances were made at the commencement of season, to 24 and 22, and if this continue, the result may be anticipated at no very distant period."

AGRA DISTRICT.—*Portion of Cotton crop retained for domestic consumption.* Mr. W. Kaye, Assistant Collector, writes,—"An estimate has been obtained from each village of the amount of cotton which would probably be kept for village consumption. These estimates give 52,502 maunds for the consumption of the whole district, leaving 1,56,292 maunds to find its way to the market."

Native and English Goods.—"With regard to Native cloth manufacture, I have consulted those best qualified to give an opinion on the subject, and that opinion is, that Native manufacture is decreasing year by year. It has to contend against the double difficulty of a greatly enhanced price of raw cotton, and a not greatly increased cost of English piece-goods. The price of cotton has risen from Rs. 10 to 30, and even 40 per maund. Grey Shirtings have only risen in the same period from Rs. 6-8 to 13. The present dullness of the piece-goods trade is not attributed to increased Native manufacture. It is set down to the presence of enormous stocks all over the world. A disturbing cause, which must now be nearly at an end, and which will be followed by increased demand, and also in all probability by increased prices. How the Native manufacture would be affected by an increased price of English piece-goods remains to be seen. At present the best kind of unbleached long-cloth procurable in the bazar is that known as "Company's mark," and and it is much in demand. It cost about the same for "Dhotees" as the best English cloth, and is cooler and pleasanter to wear, but it is much less durable, the reasons for which must be perfectly well known to the manufacturers. A coarser and stronger cloth would meet with much better demand."

ETAH.—*Rate of Cotton contracts and produce.* Mr Clarmont Daniel writes,—"Rs. 34 and 36 per maund were promised for Cotton in order to secure the crop, at the time the sowing was going on, and advances made to the Asamees by the merchants calculated on those rates. These rates were quoted not as exceptional but as ruling. It is likely, however, that Cotton which is not already sold or hypothecated in this way, will not fetch more than twenty rupees per maund.

"Supposing only that half the Cotton in the district has already been secured at the higher rate, and the other half only sells at the lower rate, the value of the anticipated out-turn may be put down at Rs. 17,65,000.

"Such a sudden accretion of wealth, a very great part of which will consist of payments of coin (the rest being adjusted by the writing off of old debts) cannot but have an effect on the price of every thing, and necessarily of commodities that enter into the obligatory consumption of the masses. It will be borne in mind that every village and almost every family partake more or less in the wealth the rise in the price of Cotton has brought to their doors.

"From what I have heard in conversation with all sorts of people during the last three months, I think the above calculation is probably below the mark. I believe it is a fact, that last season in Kassgunj, the value of the Cotton sold in the bazars amounted to more than fifteen lakhs of Rupees, and though much of this may have come from the neighbouring villages in the Allygurh District, still much must have been produced in this district, which never found its way to Kassgunj. Assuming my calculation of produce to be correct, such an addition to the wealth of the district is considerably more than equivalent to the whole net-rental assets of the district, calculated on the same basis on which the revenue of the district (Rs. 7,33,893) was assessed at the 30 years' settlement."

English and Native manufactures. — "The Native cloth manufacture has suffered; in some places, it is stated, that one-sixth of the looms are not at work, in another one-third. As far as I can find out, this is not attributable to English cloths having undersold Native-made cloth, but to the fact that the latter is too dear for the general body of the people to buy. They are wearing out their old clothes.

"English cloths have risen in price as well as Native-made, and when it is borne in mind, that it is only lately that it has been worth the while of the Lancashire Manufacturers to set their mills going out at all owing to the high price of the raw material, in all parts of the world, it can hardly be expected that English cloths would find purchasers among the masses, or except among those who can afford to pay a fancy price for what they buy.

"Whenever I enquire, I find it stated that high price of English goods has prevented extended sales in this district."

MYNPOORIE.—*Same subject.* Mr. H. Chase says,—

"The manufacture of country cloth is much depressed owing to the high price of the raw material. In the Moostuffabad Pergunnah, the quantity of cloth procurable in 1860-61 and 1861-62 for a rupee now costs Rs. 2-8, but the small quantity manufactured meets with ready sale owing to the higher cost of British fabrics.

"Most of the looms in the town of Shekoabad, the largest seat of the manufacture in this district, had either stopped or were working short time; but the fall within the last two months in the price of Cotton from Rs. 40 to 18 and 19 per maund has had its natural effect, and most if not all of them are again employed, though not perhaps actively. The falling off in the demand for British piece-goods created during the past two years will, however, be trifling, as cloth of every description is likely for some time to be in great request.

"In the Sudder Pergunnah also, an increase in the supply of Cotton has led to a larger quantity of cloth being manufactured (agriculturists preferring the country cloth on account of its real or supposed durability) but English cloths continue nevertheless in demand on account of their superior quality.

"In the Bhowgong Pergunnah the quantity of cloth manufactured is very small, and much dearer than in former years. On this account, and perhaps also owing to the facility with which they

can be obtained from Furruckabad, one of the chief centres of the trade in cloth, British piece-goods are in great request, and the demand for them may reasonably be expected to increase.

"The Kurhul Pergunnah does not contain any large towns, and much of the Cotton grown in it is reserved for home consumption. British piece-goods are seen at Kurhul itself, and at the different fairs, but any *increase* in the demand for them may not be looked for immediately."

ETAWAH.—A short time ago, the Collector, Mr. A. O. Hume, C. B., submitted to the Board an elaborate report on the manner and degree in which the price of Cotton in India is regulated by the English price; and also upon the cost of production of the raw material compared with that of other popular staples. This report is being printed for circulation, in order that the valuable information it contains may be rendered as widely available as possible. A copy will be submitted to Government. The following extracts are from his present report:—

Displacement of crops, and rise in prices.—"I have in my former letter explained that in this District, bajra, jowar, and wheat are the crops almost exclusively displaced by Cotton. I have also noticed, that the effect of this great Cotton demand has been to raise very materially the price of grain generally, partly because the actual production has been materially diminished, and partly because the producers have been able to afford to keep for their own use (present or future) a much larger amount than they have ever hitherto done.

Comparative demand for Native and English Goods.—"In one pergunnah only, that of Etawah, have I been able to obtain *really satisfactory* and *reliable* information as to the sale of cloth, English and Native; although, therefore, I have returns for the whole district, I prefer to give only those of the Etawah Pergunnah, which may be taken as the most correct returns of this nature, which it is *possible* to prepare.

"The result, I confess, I was not prepared for. I had believed on the strength of general statements, that the diminution in the consumption of cloth had been very large indeed, but figures, and these I assure the Board, reliable ones, prove that the diminution has been less than one-fifth; the subjoined Table shows the actual retail sales of cloth by traders of all description and manufacturers in the Etawah Pergunnah in the three years commencing 1st October 1861. It includes, besides retail sales, cloth manufactured for people out of their own thread. It includes sales by traders from other districts, at the large fairs, of which we have registers, but not sales at small fairs or elsewhere by chance, pedlars or weavers, resident out of the pergunnah, nor purchases by inhabitants of the pergunnah without its limits. The excluded items are not of much moment, and there is little doubt, that their aggregate varied very triflingly in the 3 years, hence their exclusion (and it was impossible to include them) cannot materially affect the *proportion* with which we are chiefly concerned. The retail sales of all the Bazazes have been checked by the Beejuks of their whole sale purchases; their books and stock in hand now, and as recorded at their previous stock-takings. Here and there a few were absent, and a few declined to furnish the required information, but this was nevertheless obtained with very considerable accuracy from neighbours of the same trade, and altogether the errors attributable to this source, or indeed any other source are, I believe, and Moonshee Mehdee Ally positively assures me, very inconsiderable.

"*Very great pains* have been bestowed on its preparation, and I believe the board may confidently accept the sub-noted

Table showing the actual consumption of cloths of all description in the Etawah Pergunnah (area in square miles, 363, population, 1,94,800) in the year 1861-62, 1862-63, 1863-64.

YEAR.	IMPORTED.				Manufactured within the Pergunnah.	
	English.		Native-made elsewhere.			
	Pieces.	Yards.	Pieces.	Yards.	Pieces of very different sizes, average 8 yards each.	Maunds of Thread used.
1861-62 ...	1,263	2,57,444	8,897	65,119	1,55,736	3,600
1862-63 ...	13,127	2,53,318	7,307	58,777	1,28,523	3,100
1863-64 ...	10,541	2,02,329	8,265	51,192	1,39,752	3,228

"Now in regard to the English cloth, it is to be noted that there has been a falling off in the heavy and long length classes, and an increase in the light classes.

CLASS.	Description of Cloth.	*Number of Pieces sold in*		
		1861-62.	1862-63.	1863-64.
Heavy (of which the prices rose cent. per cent.)	Markeen (unbleached calico) ...	2,147	2,047	1,512
	Long-cloth ..	136	104	79
	Khasa Jaconet	3,281	3,092	2,208
Light (of which the prices rose only about 30 per cent.)	Nainoo (Figured Book Muslin)	808	983	846
	Mulmul and Tanzeb (Fine and extra fine* Nainsookh.)	1,327	1,882	1,644
	Jalee, (net) ...	52	74	91

* This is called Nainsookh in the retail shops at home. What we in India call Nainsookh is a fine Jaconet with a good deal more pluff in it.

"As regards native manufacture, it has, I think, decidedly improved during the past year. There are fewer weavers, heads of families, at work, because many have taken to other occupations; but those who still pursue their own profession had more looms at work in 1863-64 than in the previous year.

Table showing the state of the Native Manufacture of cloth in the Etawah Pergunnah in—

	1861-62.	1862-63.	1863-64.
No. of Korees and Joolahas, heads of families, working at their trade.	1,956	1,713	1,606
No. of Looms in work	2,015	1,791	1,881
Pieces of Cloth manufactured (almost exclusively to order, or out of thread furnished to them)	1,55,736	1,28,513	1,39,752
Maunds of thread used	3,600	3,100	3,228

"It will be observed that, since the price of cotton has been raised, our Native weavers would seem to have put *more* cotton into their cloth than before. This would indeed be strange; the fact is, that the weavers have in a great measure given up the manufacture of Jhoona, coarse Muslin, and such like light stuffs, and have taken more to the production of these heavier webs which have been substituted for our English Calico. Thus the *general average weight* per pieces of the whole manufacture is really somewhat above that of previous years, although the average weight per Thân of any particular class of goods (Garrah, Guzee, Doosootee, for instance) would be considerably less than the average of the same in former years.

There is no exceptional character in the Etawah Pergunnah. It may, it seems to me, be taken as a fair sample of the Doab. If any thing, with a rail road running through it from East to West, a metalled road from Futtehgurh on the Ganges, traversing it from North to South, and the navigable Jumna flowing past its wharves, we should expect it to have given more than average encouragement to English, and less than average encouragement to Native cloths. Yet the above figures prove that, contrary to the accepted belief that high price in cotton encourages the consumption of English, and discourages the manufacture of Native cloths, the high prices of the past two years have reduced the consumption of English by 22½, and of Native home-made by only 11 per cent.

The fact is this, when "*Markin*" (unbleached calico) stood at 3 annas a yard, and good "*Garrah*" at 1¼ to 1½ anna a yard, although the latter was more durable, many townspeople, officials, &c., preferred the Markin on account of its smartness and nice appearances, but when Markin goes up to 6½ to 7 annas a yard, at which it now stands, the case is altogether altered. "Garrah" is at 2½ to 2¾ annas a yard, it is true; the increase has been nearly proportional, though the "Garrah" contains less cotton than it did, but 7 annas a yard is altogether beyond a multitude of purchasers, who would gladly have given the 3 annas in former times, and who now have to give very nearly that for the "Garrah," consoling themselves with the reflection that this is much more durable than the English cloth. Practically, probably, at least 40,000 yards or 5,000 pieces of Garrah were used during the past year by persons who, in 1861-62, used Markin instead, and it follows that the laboring masses who wore Garrah and other Native stuffs even when Markin was cheap, and who will always continue to wear them until English goods last better than they now do, have, under the pressure of high prices, reduced their consumption from about 156 thousand to about 135 thousand pieces, or by somewhat less than 14 per cent. This after all is as much as could be expected. Hereabouts the masses never indulge in superfluous clothing; people cannot well go about naked; cloth will not wear for ever. Even while cotton was cheap, the people as a body (men, women and children) wore almost the least possible quantity of cloth, and for almost the longest possible time.

When prices rose, they could hardly be more economical in clothing than they were accustomed to be without reverting to primeval fig leaves, and a prosperous season saved them from this undesirable alternative. Immense though the aggregate consumption be of our teeming masses, an average of 8 yards in length or 6 square yards of cloth per annum per head, rich and poor, not only for cloths, but for every possible domestic and commercial use, is a very low one.

"Two questions still remain,—what prospect is there of the demand for British goods assuming its normal dimensions, and what prospect is there of British trade being able to obtain a larger share than heretofore of the cloth supply. As regards the first, it seems almost certain that the higher the price of "Markin," long-cloth, &c., rises, the less their sale here will be, and that as soon as the price falls, the consumptions will rapidly rise to its former level. But on the other hand, as matters now stand, there seems no reasonable prospect of any great expansion of the trade. Independent Gentlemen, Officials, Bankers, Doctors, School Masters, in fact; the non-laboring classes will doubtless use English cloths when they are at prices that they can afford, but the vast mass of the people, the laboring classes, who, in 1861-62, in this one pergunnah of Etawah, used something like 1¼ million yards of pergunnah-made stuffs, these will never buy English stuffs even if they fall to one-third less in price than their own home-made webs, until English makers turn out better and more durable articles, goods made to *wear* and last, and not merely *to sell*."

JALOUN.—*Native and English Manufacture.* Mr. J. Alone says,—"The Native cloth manufac-

ture continues in a depressed state. The high price and general export of cotton have prevented Joolahas and Korees from making retail purchases and weaving cloths, but with an abundant crop, and a decrease in price, local manufactures will probably revive. The majority of the population wear Native-made cloth, as they consider it more durable than English cloth. The demand for the latter is not brisk, but with reduced prices and a larger supply, the demand will doubtless proportionably increase. I may here mention that a screw for pressing cotton is being put up at Calpee."

JHANSIE.—*Native and English Stuffs.* Mr. E. G. Jenkinson writes,—

"I should say that the manufacture of all kinds of Native cloth has been decreased by one-half of what it used to be. This is of course owing to the high price of the cotton. The people are poor, and cannot afford to buy cloth at its present price, and purchase only when compelled to do so.

"There has never been a very large demand for English cloth in this District. The poorer people prefer Native cloths, which are cheaper and more durable than English cloths, and the richer people purchase for their own use doputtas, pugrees, &c., manufactured at Chundeyree. English cloth is of course worn, but not so generally or to so large an extent as is the case in the other Provinces of the North-West. Native weavers are to be found in great numbers in all the principal towns of this district, and in almost every village, and these supply not only the large dyeing manufactories in Mow and other places, but also the general demand for Native cloth for wearing apparel. Of late years, owing to the decreased demand for Native cloth, a large number of these weavers have been compelled to work on the District roads and other public works, and have even left the district in search of employment.

"The general belief now prevalent in the district is, that cotton and consequently all cloth-goods will be much cheaper during the next cold season, and that grain of all sorts will rise in price, and should this turn out to be the case, we may look to an increased demand for cotton-goods, but I do not expect that the demand for English cloth will be greater than in former year. The people, as I said before, prefer the coarse Native cloth as more durable than the English, and as the Cotton crop is this year a large one, the whole of it will not be required for exportation, and the Native weavers will be able to supply cloths of their own manufacture at a much cheaper rate than that of English cloth. The belief that Cotton will sell at a lower price than last year, and that consequently all Cotton goods, whether of English or Native manufacture, will be cheaper, has been much strengthened by the sudden fall of the price of Cotton during the last two months, —whereby dealers in Cotton and Native cloth have suffered considerable losses,—and by the spread of two reports, one of a most mischievous nature, which reached this district hardly a month ago; they are: 1*st*,—That all holders of any stock of English cloth have been advised to sell off their stock immediately; and, 2*nd*,—That the North and South in America have come to terms; that the war is over; and that large quantities of cotton are expected in England from South America. I have not been able to trace the origin of this latter report."

ALLAHABAD.—*On the profits of Cotton cultivation*, Mr. F. M. Lind, Officiating Commissioner, writes,—

"The lands principally taken up for Cotton cultivation in the present year are those in which the Jowar and Bajra crops would have been sown.

"These crops are usually mixed with other cereals, such as Mash or Moong, Till, and Urhur. It is computed that, in a beegah of land sown with these cereals, the produce in an ordinary year would be about 4 maunds of Jowar or Bajra, 15 seers of Mash or Moong, 5 seers Till seed, and 20 seers Urhur, or about 5 maunds of produce in all, and this, at the rate which obtained in the market last month, may be estimated at a value of 11 Rupees.

"The produce of Cotton in the same extent of land would probably be 30 seers of picked Cotton, and 1 maund 20 seers of seed, valued at about Rs. 32 altogether.

"The scarcity of rain having affected the price of grain, and the rumours of a possible termination of the American war having caused a slight fall in the price of Cotton, the amount of profit would not be quite so much as I have stated above; still the difference is so marked as to be an irresistable temptation to the extension of Cotton cultivation, and no doubt this will continue until there is a very great falling off in the market price of that commodity."

Native and English Goods.—"The Native manufacture of cloth is about the same as it was last year, i. e., below the average of former years. The high price of cotton influences the demand for these goods, and the poorer classes being unable to afford high prices, are content to do without such extra suits as they might have been tempted to purchase had the prices of former years still obtained. The more respectable and wealthier classes prefer, as a rule, the manufacture of Manchester.

"The cloth of English make in most demand is Markeen, or unbleached long-cloth; and all who can afford it from the middle classes clothe themselves with it. The price has within the last day or two fallen rather more than a Rupee per Thân, the price which obtained last month for a Thân of from 38 to 40 yards was 15 Rupees."

On the Native Manufacture, Mr. G. H. M. Ricketts, C. B., says,—"This manufacture may be considered to have ceased as a trade in this district. A little is occasionally made to meet an immediate individual want, but no quantity made in the district can ever be now obtained. Inquiries into this subject have been made from the largest dealer in country cloths and Manchester goods in this city. He informs me that, during the last season, he has dealt largely in course Native cloth manufactured in Meerut, Moradabad, and Shajehanpore, which he has sent down to the eastward, where it finds a ready sale, but still he largely purchases Manchester goods for which there is a good demand, at, and above this city, at prices from 16 per cent. for 'Markeen' to 30 per cent. for other kinds, below those of last year. It is singular how these different lines of trade in different forms of the same staple thus cross each other to suit the wants of the Upper and Lower Provinces. It is strange why Behar and Bengal should prefer coarse Up-country cotton cloths, to those coarse Manchester kinds, which are in

universal demand Up-country. A further fall in prices of English cloth is expected. The demand for such goods has increased since the prices fell, and is further expected to increase."

BENARES DIVISION.—*Native and English Fabrics.* Mr. G. P. Money, Officiating Commissioner, writes,—"With reference to the present state of the Native cloth manufactured, there is no doubt that it has been decreasing each year; the manufacture in the city of Benares is almost entirely confined to Sarees and Doputtahs, for which articles Benares has been long famous, and the name has still kept up the credit, though the trade has greatly gone down, which is shown by the reduced state of the Joolahas.

"The present demand for English cloth has a good deal decreased owing to the price of the article having risen so much, and also from the fact of the cloth lately imported having been found to be of such an inferior quality, and one reason, I have heard assigned for this is, that owing to the shortness of the staple of Indian cotton, the size which is required to be used in the manufacture of the cloth, rots the fibre.

"The future demand for English cloth will chiefly depend upon the quality of the material sent out to the Indian market."

MIRZAPORE.—*Price of Cotton affecting market for Cotton Fabrics.* Mr. W. McChlery says,—"In respect of the cotton market at present, a general panic seems to prevail, caused by the rumours of peace in America, the price having suddenly fallen within the last month, from Rs. 44 and 45 to Rs. 29 and 30 per maund. It is estimated in the out marts that the quantity of land under cotton cultivation exceeds that of last year double, and in some districts treble the quantity of seed has been sown. This, as might be expected, has already affected the price of cloth of every description and considerably reduced its rates, so that very material changes in the manufacture of Native cloth, and future demand for English Piece Goods, may be expected to follow.

"An unusually good business is reported by the mercantile firms here to have been done in the past year in long-cloth (grey shirtings). Fancy goods have ruled high, and sales have been small.

"I am assured by a member of one of the largest European firms here, that the manufacture of Dhotees has greatly increased of late, the poorer classes being unable to buy English cloth at the ruling prices."

GHAZEEPORE.—*Native and English Manufacture.* Mr. M. Brodhurst says,—

"The Cloth merchants state that the natives of this district generally prefer the English cloths to those of this country; that during the present year less English manufactured cloth has been mported into the district than usual; that this is owing to the stock in Calcutta being small, and to the rates having risen so high as to prevent the mass of the people from purchasing their usual amount of clothing; that at a rough guess they believe 20 lakhs worth of Cotton goods were imported into Ghazeepore from Calcutta in 1863 and were sold, and that during the present year 15 lakhs worth of Cotton fabrics have been received here, and of that amount about 11 lakhs worth have been sold. One of these merchants informed me, that he himself, last year, imported Rs. 75,000 worth of such goods, and sold the whole amount, and this year he imported cloth to the value of Rs. 50,000, of which he had still on hand to the value of Rs. 18,000. The merchants assert that the sale of both English and Native manufactures has decreased; that the price of cloth made in this district with English thread is the same as English cloth; that the country cloth used to be made much stronger than it now is, (the cotton formerly being well cleaned and the thread woven closely,) and then lasted longer than that imported from England, but that the present Native cloth manufactured with Native cotton cannot be compared as regard its appearance or strength with English cloth, and that, therefore, although the former cloth is purchased at 25 per cent. less, the latter is found to be in the end cheaper, and is consequently preferred.

"The Cotton brokers state, that there are at the present time 20,000 maunds of Cotton here in store; that Cotton has fallen in price Rs. 10 per maund within the last month; that the present price per maund is Rs. 36 at Ghazeepore, and Rs. 37 at Calcutta; that the transit charges by Steamer to Calcutta are Rs. 1-12 per maund; that there is no sale here, and that from fear of a further fall in rates they are despatching the Cotton to Calcutta by Steamer at a loss; they add, that local cultivation of Cotton has this year increased; that in consequence less imported Cotton has been detained for local wants, and the amount thus kept they estimate at 4,000 maunds.

"The weavers inform me that the manufacture of Native cloth has decreased 25 per cent. since last year; that the people prefer English cloth on account of its greater durability; that more Joolahas have recently gone to Cachar and the Mauritius, or have announced their intention of going to Mecca, but have in reality gone to beg in other districts.

"During the time that I was making these enquiries, a large number of people were present in my Cutcherry. I searched, but could find only one person, and he was a Joolaha (weaver), who was wearing clothes of local manufacture, all the rest, including the Punkha coolies, wore clothes of English fabrics, but the pugrees of the Joolahas, and perhaps a few others, were woven at Ghazeepore with English Cotton."

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No. 49.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, DECEMBER 10, 1864.

Home Department.

LEGISLATIVE.

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th November 1864, and is hereby promulgated for general information :—

Act No. XXVII of 1864.

An Act to substitute certain declarations for the oaths of qualification taken by Justices of the Peace.

Preamble.

Whereas cases have arisen wherein persons have brought forward conscientious objections to taking the several oaths hitherto administered to Justices of the Peace in order that they may be duly qualified to act under Commissions of the Peace; It is enacted as follows :—

Repeal of Section I of Act XVI of 1841.

1. Section 1 of Act XVI of 1841 is hereby repealed.

Justices of the Peace to be capable of acting as such on making certain declarations.

2. All persons who are or shall be nominated and appointed in any Commission of the Peace, shall be capable of acting as Justices of the Peace in every respect according to the terms of such Commission, upon making and subscribing before any other Justice of the Peace or the Chief Civil Officer of any Station within the places in and for which any such Commission shall have issued, declarations to the following effect :—

"I declare that I will be faithful and bear true allegiance to Her Majesty Queen Victoria."

"I declare that I will truly and faithfully discharge the office of a Justice of the Peace."

Subscriptions to such declarations where to be deposited.

3. The subscriptions of such persons to the said declarations shall be deposited and kept with the records in the Home Department of the office of the Secretary to the Government in the Province wherein such declarations shall have been made.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Dept.

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th November 1864, and is hereby promulgated for general information :—

Act No. XXVIII of 1864.

An Act to provide for the extension of Act XXI of 1856 (to consolidate and amend the law relating to the Abkárí Revenue in the Presidency of Fort William in Bengal), to the provinces under the control of the Lieutenant-Governor of the Punjab.

Preamble.

Whereas it is expedient to empower the Governor-General of India in Council to extend the provisions of Act XXI of 1856 (*to consolidate and amend the law relating to the Abkárí Revenue in the Presidency of Fort William in Bengal*), and of Act XXIII of 1860 (*to amend Act XXI of* 1856), to any province or place under the control of the Lieutenant-Governor of the Punjab : It is enacted as follows :—

Provisions of Act XXI of 1856 and of Act XXIII of 1860 may be extended to the Punjab.

1. It shall be lawful for the Governor-General of India in Council by notification in the *Gazette of India*, to extend all or any of the provisions of the said Act XXI of 1856 relating to the manufacture of spirits and the sale of spirituous and fermented liquors and intoxicating drugs, and of the

said Act XXIII of 1860, to any of the provinces or any part or parts thereof under the control of the Lieutenant-Governor of the Punjab.

Powers to be exercised under said Acts in what Courts and Officers to be vested.

2. The powers to be exercised under any of the provisions of the said Acts shall be vested in such Courts and Officers as the said Lieutenant-Governor may with the sanction of the Governor-General in Council appoint for the purpose.

Levy of Duties under said Acts, under orders of Punjab Government, legalized.

3. No proceedings at law shall be taken against any Officer, for any act done or omitted on or after the eighteenth day of April 1864 by virtue of any order of the Government of the Punjab heretofore made, directing the levy of any such Duty as is authorized by the said Acts XXI of 1856 and XXIII of 1860 to be levied.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Dept.

HOME DEPARTMENT.

No. 6308.

Fort William, the 3rd December 1864.

Notifications.—His Excellency the Governor General is pleased to accept the resignation of the Hon'ble Claud H. Brown, consequent on his departure from India, of his post of Additional Member of the Council for making Laws and Regulations.

No. 6309.

The 5th December 1864.

His Excellency the Viceroy and Governor General, under the authority vested in him by Acts XXIV and XXV Victoria, Cap. 67, Section 10, is pleased to nominate David Cowie, Esquire, to be an Additional Member of the Council of the Governor General for the purpose of making Laws and Regulations only.

No. 6310.

Mr. H. T. Prinsep resumed charge of the Office of Registrar of the High Court, Appellate Side, on the afternoon of the 28th ultimo, from Mr. F. B. Peacock, whose services are replaced at the disposal of the Government of Bengal.

No. 6312.

The 6th December 1864.

The undermentioned Covenanted Civil Servants having produced the necessary medical certificates, have been granted by the Right Hon'ble the Secretary of State for India extensions of leave for the periods specified, viz. :—

Mr. J. M. Lister	...	... 6 months.
„ H. S. J. Ross	..	... 6 „
„ J. H. Bax	...	... 6 „
„ W. Macpherson	...	.. 3 „
„ H. B. Riddell	...	... 6 weeks.

No. 6313.

Leave of absence for three months has been granted to Captain W. N. Lees, L. L. D., Secretary to the Board of Examiners, under Section XII of the Covenanted Absentee Rules, with effect from the date on which he may avail himself of the same.

No. 6314.

Captain E. St. George, Assistant Secretary to the Government of India, Legislative Branch, is appointed to officiate as Secretary to the Board of Examiners, in addition to his other duties, during the absence, on leave, of Captain Lees, or until further orders.

No. 6315.

Captain E. St. George received charge of the Office of Secretary to the Board of Examiners from Captain W. N. Lees on the 3rd instant.

No. 6316.

The 7th December 1864.

The Governor General in Council is pleased to invest the undermentioned Officers with the full powers of a Magistrate in the District of Oudh, viz. :—

Lieutenant R. H. DeMontmorency,
„ W. Phaire,
Major A. E. Wilkinson,
Lieutenant F. Currie,

and the undermentioned Officer with the powers of a subordinate Magistrate of the 1st class in the same district, viz. :—

Lieutenant J. Low.

No. 6318.

Dr. F. Douglas, Civil Surgeon, Lucknow, availed himself, on the 7th ultimo, of the month's privilege leave granted to him on the 14th idem.

No. 6320.

Captain R. Moseley, of the Staff Corps, is permitted to resign the office of District Superintendent of Police at Kurnal.

Captain Moseley's services are replaced at the disposal of the Military Department.

No. 6321.

The 8th December 1864.

Captain C. B. Lucie Smith, Deputy Commissioner of Chandah, is appointed to be Marriage Registrar of that district.

No. 6323.

The 9th December 1864.

Lieutenant C. A. Munro, Bengal Staff Corps, Superintendent of Police, 2nd Class, British Burmah, returned from sick leave to Europe, and resumed charge of his duties on the forenoon of the 31st October.

R. N. CUST,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

GENERAL.

No. 1461.

Fort William, the 3rd December 1864.

His Excellency the Viceroy and Governor General in Council is pleased to permit Assistant Surgeon J. D. Wylie, in medical charge of the Meywar Political Agency, to resign his appointment. Mr. Wylie's services are placed at the disposal of the Government of the N. W. Provinces from the date on which he may be relieved.

MILITARY.

No. 233.

The 5th December 1864.

Lieutenant C. Young, Doing-Duty Officer, 40th Regiment Native Infantry, is appointed to be Doing-Duty Officer in the Meywar Bheel Corps.

POLITICAL.

No. 611.

His Excellency th eViceroy and Governor General of India in Council is pleased to recognize and confirm the election of Oosni Sing to be Rajah of Mahram.

No. 613.

His Excellency the Viceroy and Governor General in Council is pleased to confer on Jumalooddeen the title of Nawab and the Fief of Mumdote in perpetual possession.

GENERAL.

No. 1474.

The Governor General in Council is pleased to accept the resignation by Captain J. C. Wood of his appointment as Deputy Commissioner, 1st class, in the Central Provinces, with effect from the date on which he may be relieved of the charge of the Nimar District.

The following arrangements are made in consequence :—

Major J. N. H. Maclean, Deputy Commissioner, 2nd class, to be Deputy Commissioner, 1st class.

Captain F. Fenton, Deputy Commissioner, 3rd class, to be Deputy Commissioner, 2nd class.

No. 1475.

The Governor General in Council is pleased to accept the resignation by Major C. M. Shakespear of his appointment as Deputy Commissioner, 3rd class, in the Central Provinces, with effect from the 25th August last, and to sanction the following arrangements :—

Captain G. Warner, Assistant Commissioner, 1st class, to be Deputy Commissioner, 3rd class, from 25th August.

Mr. J. W. Chisholm, Assistant Commissioner, 2nd class, to be Assistant Commissioner, 1st class, from the above date.

Captain H. F. Newmarch, Assistant Commissioner, 1st class, to be Deputy Commissioner, 3rd class, vice Mr. A. G. W. Harris, reduced to the rank of Assistant Commissioner, 1st class, from the 5th October.

The services of Major Shakespear are replaced at the disposal of the Military Department.

No. 1478.

Lieutenant J. N. B. Hewett, Assistant Commissioner in Oudh, reported his return to India on the 29th November.

No. 1479.

Lieutenant Colonel J. F. D'E. W. Hall, Commandant of the Erinpoorah Irregular Force and Political Superintendent of Serohie, reported his return to India on the 9th November.

No. 1480.

Lieutenant A. N. Bruce, Assistant to the Governor General's Agent for the States of Rajpootana, reported his return to India on the 9th November.

No. 1481.

Captain C. R. Shaw, an Assistant Commissioner in Oudh, reported his return to India on the evening of the 28th November.

No. 1482.

Rai Adjoodhia Pershad, Extra Assistant Commissioner of Seetapore, in Oudh, obtained two months' privilege leave of absence from the 18th August, and returned to his duties on the forenoon of the 4th October.

No. 1490.

Mr. H. S. Boys, C. S., is appointed to officiate as an Assistant Commissioner, 3rd class, in the Province of Oudh, during the absence on leave of Mr. A. H. Harington.

JUDICIAL.

No. 309.

The 7th December 1864.

The Viceroy and Governor General in Council is pleased to invest Captain W. D. Dickson, Officiating Cantonment Magistrate, Neemuch, with the powers of a Cantonment Magistrate within the limits of the Cantonment of Neemuch.

REVENUE.

No. 271.

Mr. Lewis Evans is appointed a Junior Sub-Assistant in the Revenue Survey Department from the 12th November.

No. 273.

Under Section 8 of Act XIV of 1863, His Excellency the Viceroy and Governor General in Council is pleased to invest Mr. H. Rivett-Carnac,

Settlement Officer of the Chanda and Wurda Districts, in the Central Provinces, with the powers of a Collector as described in Act X of 1859, for the decision of suits of the nature mentioned in Section 23 of Act X of 1859, or in Act XIV of 1863, during the period he may be employed in making or revising Settlements of Land Revenue in the above-mentioned districts.

GENERAL.

No. 1503.

Mr. E. O. Bradford, Deputy Commissioner in Oudh, reported his return to India on the 29th November.

No. 1504.

During the absence of Surgeon Major S. A. Homan on duty as Officiating Inspector General of Hospitals at Agra, Dr. G. Auchenlech, of Her Majesty's 81st Regiment, is appointed to the medical charge of the Gwalior Political Agency, in addition to his other duties, with effect from the 14th November last.

No. 1506.

The services of Major H. Dixon, of the 22nd Regiment Madras Native Infantry, are placed at the disposal of the Commissioner of Mysore for special duty, as a temporary arrangement.

No. 1507.

Mr. A. Collis is appointed an Extra Assistant Commissioner of the 3rd Class, in the Central Provinces, and posted to Doomagoodium, in the Sironcha District.

No. 1517.

The 8th December 1864.

The services of Mr. G. Smyth, C. S., are placed at the disposal of the Punjab Government.

No. 1521.

Lieutenant F. K. Hawkins, Officiating Deputy Commissioner of Sultanpore, in Oudh, returned to his duty on the forenoon of the 18th November, from the three months' privilege leave granted him in G. O. No. 96, dated 10th May last.

No. 1523.

His Excellency the Viceroy and Governor General in Council is pleased to appoint Major J. W. Stubbs, Deputy Commissioner, West Berar, Hyderabad Assigned Districts, to officiate as 1st Assistant to the Resident at Hyderabad during the absence of Lieutenant Colonel A. R. Thornhill, on sick leave to Europe.

Major Stubbs reported his arrival at Hyderabad on the evening of the 17th November, from leave on medical certificate to Europe, and assumed charge of the Office of 1st Assistant Resident, Superintendent of Residency Bazars, and Extra Assistant in the Thuggee and Dacoitee Department, from Captain H. Fraser, Officiating 1st Assistant Resident, on the forenoon of the 18th November, from which date Captain Fraser reverts to his appointment of 2nd Assistant Resident.

Lieutenant W. Tweedie, of the Bengal Staff Corps, was relieved from the duties of Officiating 2nd Assistant Resident on the forenoon of the 18th November, and his services are replaced at the disposal of the Military Department.

POLITICAL.

No. 631.

The 9th December 1864.

Under instructions from the Supreme Government, the Chief Commissioner of Oudh having investigated the claims of certain Native gentlemen to Honorary Distinctions in Oudh, the Viceroy and Governor General in Council is pleased to notify that the claims of the undermentioned gentlemen to Titles are recognized :—

LUCKNOW DISTRICT.

Joala Pershad, Rajah, for life.
Sheonath Sing, Rajah, for life.
Oomrao Sing, Rai, for life.
Eusuf Alee Khan, Rajah, for life.
Dhunput Rae, Rajah, for life.

DURRIABAD DISTRICT.

Oudut Pertab Sing, Rajah, for life.
Goorbux Sing, Rajah, for life, and to his son.

ROY BAREILLY DISTRICT.

Hindpal Sing, Rajah, hereditary.
Shewdurshun Sing, Rajah, hereditary.
Jugmohun Sing, Rajah, hereditary.

SEETAPORE DISTRICT.

Shumshere Bahadoor, Rajah, for life.

HURDUI DISTRICT.

Dost Alee Khan, Nawab, hereditary.
Futteh Chund, Rajah, for life.
Rundheer Sing, Rajah, hereditary.

MOHUMDEE DISTRICT.

Rundhaj Shah, Rajah, hereditary.
Nurput Sing, Rajah, hereditary.
Ushruf Alee Khan, Rajah, hereditary.
Rao Moneshur Bux, Rajah, hereditary.

BARAITCH DISTRICT.

Nurput Sing, Rajah, hereditary.
Seetla Bux Sing, Rajah, hereditary.

FYZABAD DISTRICT.

Rughbur Dyal, Rajah, for life.
Ramadheen Sing, Rajah, for life.

SULTANPORE DISTRICT.

Surnam Sing, Rajah, hereditary.
Hoossein Alee Khan, Rajah, hereditary.

PERTABGHUR DISTRICT.

Mypal Sing, Rajah, hereditary.
Jagaissur Bux, Rajah, hereditary.
Baboo Chutpal Sing, Rajah, for life.

C. U. AITCHISON,
Under Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 3733.

Fort William, the 5th December 1864.

Notifications.—Mr. W. Waterfield assumed charge of the Office of Deputy Auditor and Accountant General, North-Western Provinces, on the 30th November 1864.

No. 3754.

Baboo Juddoonath Mookerjee has been appointed from the 15th November 1864 to officiate as a Junior Assistant in Class V of the Classified List of Officers of the Financial Department, during the absence on sick leave of Baboo D. Teagiah, or until further orders.

No. 3784.

The 8th December 1864.

Mr. R. W. Mathews assumed charge of the Office of Chief Assistant in the Establishment of the Deputy Auditor and Accountant General, Bombay, on the forenoon of the 22nd November 1864.

No. 3831.

The 9th December 1864.

Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency.

Date of Return.	Circles of Issue.	Notes in Circulation.	Silver Coin Reserve.	Silver Bullion Reserve.	Government Securities held in Calcutta.
1864.					
Decr. 3rd	Calcutta	2,90,94,920	81,31,775	71,00,000	1,38,63,145
„	Allahabad	13,93,790	13,93,790	....	.....
„	Lahore	7,85,540	7,85,540	... .	.....
„	Nagpore	69,220	69,220	.....	.....
„	Madras	65,00,000	29,96,137	.....	35,03,863
„	Bombay	3,35,00,000	1,44,71,997	60,00,000	1,30,28,003
		7,13,43,470	2,78,48,459	1,31,00,000	3,03,95,011
Dedact— Notes of other circles cashed at Head Office		48,430	48,430	.....	.....
	Total	7,12,95,040	2,78,00,029	1,31,00,000	3,03,95,011

No. 134.

DEPARTMENT OF ISSUE OF PAPER CURRENCY,
CALCUTTA,
Dated 5th December 1864.

H. HYDE,
Head Commissioner, Department of Issue of Paper Currency.

Published by order of the Governor General in Council,

E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 6th December 1864.

No. 978 *of* 1864.—With reference to Government General Order No. 734 of the 9th September 1864, it is notified that in order to allow those Officers who have hitherto been studying to pass the examination in Hindoostani known as the P. H., a further opportunity of doing so, a second examination will be held at the College of Fort William in the last week of January 1865, before which Officers can present themselves for that purpose in the usual manner.

2. The usual half-yearly examinations at the several stations of the Army will be held in January next on the 26th, instead of the 10th of that month.

No. 979 *of* 1864.—With reference to Clauses 1 and 2 of paragraph IV. of Government General Order No. 734 of the 9th September 1864, it is notified that until further orders the 2nd "Durvesh," including the story of King Azad Bukht from the "Bagh-o-Bahar," and the first ten stories of the "Bytal Pacheesee," will be used as the test for the *first* standard under the new Rules.

2. Ample notice will be given when the works to be used and entitled "Hindoostani Selections" for the purposes of this examination have been decided upon by Government.

No. 980 *of* 1864.—With reference to Government General Order No. 384 of the 29th April 1864, the services of Lieutenant W. A. J. Wallace, of the Royal Engineers, are placed, permanently, at the disposal of the Public Works Department.

No. 981 *of* 1864.—The following Order issued by the Government of Fort St. George, is confirmed:—

No. 427, *dated* 4*th November* 1864.—Extending to the 20th December 1864 the leave to the Neilgherry Hills on medical certificate granted to Captain W. H. Lowther, of the late 52nd Native Infantry, in Government General Order No. 201 of the 8th March 1864.

No. 982 *of* 1864.—Park Sergeant William Nash having passed the prescribed examination, is appointed to officiate as Sub-Conductor in the Ordnance Department, to fill an existing vacancy with effect from the 23rd November 1864.

No. 983 *of* 1864.—Subadar Major Shaik Sooltan, of the 27th Regiment Madras Native Infantry, is admitted to the 2nd Class of the Order of British India, with the title of "Bahadoor," with effect from the 6th October 1864, in succession to Subadar Ram Sing "Bahadoor," deceased.

No. 984 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate:—

Lieutenant Samuel Davis Lockwood, of the General List, Cavalry.	For 20 months, under the new Regulations.

No. 985 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointments:—

Assistant Surgeon W. J. Palmer, Officiating 2nd Assistant, Presidency General Hospital, to be 1st Assistant Surgeon, Presidency General Hospital, vice Surgeon W. B. Beatson, who vacates the appointment on promotion.

Assistant Surgeon J. Fawcus, M. D., Officiating, Civil, Monghyr, to be 2nd Assistant Surgeon, Presidency General Hospital, vice Assistant Surgeon Palmer, appointed 1st Assistant.

The 7th December 1864.

No. 986 *of* 1864.—The services of Lieutenant C. E. Shepherd, of the General List, Infantry, are placed at the disposal of Public Works Department, with effect from the 26th September 1864.

No. 987 *of* 1864.—The undermentioned Officer having completed twenty years' service, six years of which were on permanent staff employ, to be Major from the date specified opposite to his name under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Bengal Staff Corps.

Captain (Brevet Lieutenant) Colonel A. Robinson ...	3rd December 1864.

No. 988 *of* 1864.—At the recommendation of His Excellency the Commander-in-Chief, grounded on the long and meritorious services of the undermentioned Native Officer, His Excellency the Governor General in Council is pleased to sanction the Brevet pay of his rank being continued to him with effect from the date of his transfer to the Invalid Pension Establishment:—

Subadar Major Gheesa Doobey, late 11th Regiment Native Infantry.

No. 989 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate:—

Major Charles Philip Yorke Triscott, of the late 43rd Madras Regiment Native Infantry.	For 20 months, under the new Regulations.

No. 990 *of* 1864.—The undermentioned Officers have reported their return from England:—

	Date of arrival at Fort William
Captain T. G. Kennedy, of the Bengal Staff Corps, 2nd in Command and Wing Officer, Corps of Guides, Officiating Commandant, 2nd Punjab Cavalry. Surgeon J. C. Bow, M. D., of the Medical Department.	25th November 1864.

Lieutenant Colonel C. Mackenzie, of the Madras Staff Corps. Major E. M. Ryan, of the Bengal Staff Corps, Deputy Commissioner, British Burmah. Major R. R. Adams, of the Bengal Staff Corps, Deputy Commissioner, Hazara District, Punjab. Major G. B. Malleson, of the Bengal Staff Corps. Captain C. H. Clay, of the Bombay Staff Corps, 2nd in Command and Squadron Officer, Deolee Irregular Force. Lieutenant J. N. B. Hewett, of the Bengal Staff Corps, Assistant Commissioner, Durriabad, Oudh. Lieutenant R. G. Birch, of the late 1st European Light Cavalry. Lieutenant O. M. Graham, of the late 6th European Regiment, Sub-Assistant Commissary General. Lieutenant J. G. Campbell, of the late 15th Regiment Native Infantry. Lieutenant L. C. Gordon, of the Royal Engineers. Assistant Surgeon S. Clark, of the Medical Department, Inspector General of Prisons, North-Western Provinces.	29th November 1864.

No. 991 *of* 1864.—Lieutenant William Henry Collins, of the Royal Engineers, is appointed 2nd Assistant in the Great Trigonometrical Survey of India, from the date on which his services can be spared from Military duty with the Dooar Field Force.

No. 992 *of* 1864.—Lieutenant O. M. Graham, Sub-Assistant Commissary General, 2nd Class, is appointed to officiate as Sub-Assistant Commissary General, 1st Class, with effect from the date of his return from sick leave to Europe, the Junior Officer acting in that grade reverting to his former place.

No. 993 *of* 1864.— The undermentioned Officer is permitted to proceed to Europe on urgent private affairs :—

Lieutenant Richard Hudson Dyas, of the late 4th European Regiment.	For 6 months, without pay.

The 8th December 1864.

No. 994 *of* 1864.—The undermentioned Officer has reported his return from England :—

	Date of arrival at Bombay
Major (Brevet Lieutenant Colonel) S. J. Hire, of the Bengal Staff Corps, Brigade Major, Jullundur.	30th October 1864.

No. 995 *of* 1864.—The following Orders issued by the Resident at Hyderabad are confirmed :—

No. 203, *dated 8th November* 1864.—Confirming the Regimental Order issued by the Officer Commanding 2nd Cavalry, Hyderabad Contingent, dated the 1st November 1864, directing Lieutenant and Officiating paid Doing-duty Officer G. B. Farrington to officiate as Adjutant from that date until the arrival of Lieutenant Macnaghten.

No. 204, *dated* 15*th November* 1864.—Confirming the Regmental Order issued by the Officer Commanding 2nd Cavalry Hyderabad Contingent, directing Lieutenant W. H. Macnaghten, paid Doing-duty Officer, to officiate as Adjutant of the Corps from the 8th November 1864, until further orders.

No. 209, *dated* 19*th November* 1864.—Replacing the services of Lieutenant W. Tweedie, 1st Cavalry, Hyderabad Contingent, for Military duty, from the 18th November 1864, the date on which he was relieved from Civil employment.

No. 210, *dated* 19*th November* 1864.—Confirming the Regimental Order issued by the Officer Commanding the 1st Infantry Hyderabad Contingent, dated 3rd November 1864, directing Lieutenant A. C. Havelock to act as 2nd in Command in addition to his own duties as Adjutant from that date, until further orders, on the departure of Captain Teed on sick certificate.

No. 996 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Lieutenant Thomas Lowndes, of the Madras Staff Corps, District Superintendent of Police, British Burmah.	For 20 months.

No. 997 *of* 1864.—The undermentioned Officers are permitted to proceed to Europe on leave of absence on sick certificate :—

Lieutenant Colonel William Elliot Morton, of the Royal Engineers, Chief Engineer and Secretary to Government, Public Works Department, North-Western Provinces.	For 15 months, under the new Regulations.
Lieutenant Colonel Brooke Boyd, of the Bengal Infantry, Commandant, 30th Regiment Native Infantry.	For 20 months, under the old Regulations.

No. 998 *of* 1864.—The services of Lieutenant L. C. Gordon, of the Royal Engineers, are placed at the disposal of the Public Works Department.

No. 999 *of* 1864.—Mr. A. P. Simkins, Assistant Accountant General, Military Department, is permitted to proceed to Europe on leave of absence on medical certificate for 15 months, commencing from the date of his embarkation under the Revised Uncovenanted Absentee Rules.

No. 1000 *of* 1864.—The following Military Letter from the Right Hon'ble the Secretary of State for India, No. 288, dated 23rd September 1864, is published for general information :—

From H. M.'s Secy. of State for India, to His Excellency the Right Hon'ble the Govr. Genl. of India in Council,—(Military) No. 288, *dated* 23*rd September* 1864.

SIR,—With paragraph 15 of your letter No. 138, dated 5th April 1864, you transmit copy of your General Order, No. 211, dated 10th March 1864, extending to Sergeant Instructors of Musketry in British Regiments, from 10th December 1861, the privilege of good service pay after stated periods allowed to 2nd Class Sergeant Instructors of the School of Musketry by Royal Warrant of 27th September 1861.

2. As the wording of the 13th Clause of the Regulations attached to the Warrant, gave some foundation for a doubt whether the Regimental Sergeant Instructors of Musketry were entitled to the good service pay, application was made to the Secretary of State for War for information on this point.

3. I have been informed in reply that the extra pay for good service, contained in the Schedule, page 3 of the Royal Warrant of 27th September 1861, applies only to the Staff of the Schools of Musketry, and not to Regimental Sergeant Instructors.

4. Your Government will accordingly modify your General Order, No. 211 of 10th March 1864.

With reference to the above, that portion of the Government General Order No. 211 of 10th March 1864, which authorises good service pay to Regimental Sergeant Instructors of Musketry, is cancelled, and the issue of good service pay to this class will cease from 1st December 1864.

No. 1001 *of* 1864.—It having been brought to the notice of Government that, in some cases, owners of houses in Military Cantonments have made use of the right to sell or rent their houses at their option, which is secured to them by General Orders, so as to evade the plain intention of Government in issuing those orders,—*e. g.*, by electing to sell when Military Officers have claimed the houses in order to force them to waive their claims, and then renting the houses at whatever rent they could obtain to persons not belonging to the Cantonment,—the Right Hon'ble the Governor General in Council is pleased to direct the substitution of the following for para. 7 of Government General Order No. 179, dated 12th September 1836, as amended by Government General Order No. 700, dated 3rd July 1855.

7. "The owner of any house in a Military Cantonment not occupied by a person belonging to the Army on duty at the station, or by a person in the service of Government directed or authorized by Government to reside therein, may be required to rent the same to any Military Officer belonging to the station who may require it to reside in, if the Officer Commanding the Station is satisfied that there is no other suitable house available with due regard to the rank of claimant and to the duties he may have to perform. In every such case, however, if the owner shall have formally intimated to the Officer who has so obtained the house his desire to sell rather than let it, and the offer not have been accepted, the Officer shall at any time be required to vacate it within a week of his receiving notice through the Brigade Major, or Station Staff Officer, that the house has been sold, with the consent of the Commanding Officer of the station, to another Military Officer on duty at the station who requires it for his own residence. The rent to be paid in such cases, or the price to be paid for the house when the claimant accedes to the owner's desire that he shall purchase it, shall be fixed, in the event of the parties disagreeing as to the amount, by a Committee of Arbitration constituted as follows.."

No. 1002 *of* 1864.—His Excellency the Governor General in Council is pleased to appoint Major G. B. Malleson, Staff Corps, to be a Member of the Sanitary Commission from the date on which Major C. K. Crosse, Her Majesty's 52nd Light Infantry, may embark with his Regiment for Europe, as a temporary arrangement, until further orders.

No. 1003 *of* 1864.—With reference to Government General Order No. 999 of this date, His Excellency the Governor General in Council is pleased to appoint Mr. Gerald FitzGerald to officiate as Assistant Accountant General, Military Department, during the absence of Mr. H. P. Simkins on leave, or until further orders.

The 9th December 1864.

No. 1004 *of* 1864.—The services of Surgeon W. B. Beatson, M. D., of the Medical Department, are placed, temporarily, at the disposal of the Government of Bengal.

No. 1005 *of* 1864.—The Government General Order No. 883 of the 10th November 1864, placing the services of Assistant Surgeon W. C. Smith, M. D., of the Medical Department, in medical charge of the 33rd (the Allahabad) Regiment Native Infantry, at the disposal of the Government of the North-Western Provinces, is cancelled.

No. 1006 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Captain John Richard Gason Magrath, of the Madras Staff Corps, Officiating Pay Master, Pegu Division.	For 20 months.

No. 1007 *of* 1864.—The following modification in the existing practice of payment in Bengal of Family Certificates of Native Soldiers of the Madras and Bombay Armies, its notified for information and guidance :—

2. The Rolls of Family Certificate with Descriptive Roll of Payee, are to be sent direct to the Civil Treasury Officer where the party entitled to the money resides.

3. The sums paid will be charged at once as a debit to the Presidency to which the Soldier belongs in the Accounts Current rendered to the Office of the Military Accountant of the Presidency by the Deputy Auditor and Accountant General of the Province.

4. Pension Pay Masters in Bengal will accordingly no longer re-imburse the amount of such payments by crediting in their accounts the Civil Department, and charging the Presidency to which the Soldier belongs.

No. 1008 *of* 1864.—The undermentioned Non-Commissioned Officers and Men of the East Indian Regiment are admitted to pension as specified opposite to their respective names:—

Rank and Names.	Rate of Pension per mensem.			Where payable.
	Rs.	A.	P.	
Private John Wells	11	2	10½	At Moulmein.
„ James Tate	11	2	10½	
„ William H. Howard	11	2	10½	
Sergeant Thomas B. Hassett	11	2	10½	
Private George Miller	7	7	3	
„ William Cowan	11	2	10½	
„ John Lewis	7	7	3	
„ George Allen	7	7	3	
Sergeant Andrew Bergin	11	2	10½	
Private Michael Duplisses	11	2	10½	
„ William Tupper	7	7	3	
„ Joseph Briethaupt	7	7	3	
„ Charles Blake	7	7	3	
„ John Hurley	7	7	3	
„ John Kirkman	7	7	3	
„ James Peter Campbell	7	7	3	
„ Daniel Scott	11	2	10½	
„ George Hughes	11	2	10½	
„ Symon Luke	14	14	6	
„ John Thomas Peter	7	7	3	
„ Henry Collins, 1st	7	7	3	
„ P. Thomas	11	2	10½	
„ Francis Jones	14	14	6	
„ Henry Debno	11	2	10½	
„ Samuel Grant	11	2	10½	
„ Joseph Baptist	11	2	10½	
Sergeant Charles Clifton	14	14	6	
Private James D'Cruze	14	14	6	
„ Thomas Bastin	11	2	10½	
„ Solomon Pratt	14	14	6	
„ John Hardy	11	2	10½	In India.
„ George Bulley	11	2	10½	
„ Edward Hurst	11	2	10½	
„ Cornelius Smith	14	14	6	
„ John Workman	14	14	6	
„ Thomas Hopkins	14	14	6	
„ John Farlis	11	2	10½	
„ Henry Joseph Mears	14	14	6	
„ Samuel Peter	14	14	6	
„ Shawail Burney	14	14	6	
„ John Shavail	14	14	6	
„ Michael Gohan	11	2	10½	
„ Henry Brewer	11	2	10½	
„ A. J. Casey	14	14	6	
„ Baptist Anthony	11	2	10½	
„ John Debono	14	14	6	
„ James Harris	14	14	6	
„ George Jones	14	14	6	
„ John Clarke	14	14	6	
„ Samuel Wilkins	14	14	6	
„ James Beame	14	14	6	
„ George Phillip	11	14	6	
„ William Clarke	14	14	6	
„ Joseph Daniel	7	7	3	
„ Mathew Andrew	14	14	6	
„ Thomas Williamson	11	2	10½	
„ Richard Sallick	11	2	10½	
„ John Andrew	14	14	6	
„ C. W. Yeoward	14	14	6	
„ James Wilkins	14	14	6	

Rank and Names.	Rate of Pension per mensem. Rs.	As.	P.	Where Payable.
Private J. W. Hopkins	14	14	6	In India.
„ D'Cruze Mangles	11	2	10½	
„ Thomas Hopwood	11	2	10½	
„ William Domingo	14	14	6	
„ Henry Salore	11	2	10½	
Corporal J. N. V. D'Roza	14	14	6	
Private Manuel Ramstone	14	14	6	
„ Lawrence Paul	11	2	10½	
Private James Hartley	14	14	6	
„ William McBean	11	2	10½	
„ John Gaynor	11	2	10½	
„ James Wade	14	14	6	
„ Paul Peter	7	7	3	
„ Frederick Foord	14	14	6	
„ John Jones	11	2	10½	
Corporal George Hearn	14	14	6	
Private John Saunders	11	2	10½	
„ William Domingo	11	2	10½	
„ Henry Burnett	7	7	3	
„ Thomas Marshall	14	14	6	
„ Michael Chas. Kingsbury	11	2	10½	
„ Thomas Stewart	14	14	6	
„ Charles Harris	11	2	10½	
„ John DeSilva	14	14	6	
„ James Sherridan	14	14	6	
„ Peter Andrew	14	14	6	
„ Francis D'Cruze	11	2	10½	
„ Thomas Bernard	11	2	10½	
„ John Nicholas	14	14	6	
„ „ Angello	11	2	10½	
„ William Clements	14	14	6	
„ „ Page	14	14	6	
„ Joseph Benjamin	11	2	10½	
„ John Densmore	14	14	6	
„ William Bergin	11	2	10½	
„ „ Pew	14	14	6	
„ „ Symon	11	2	10½	
„ A. John Jordon	14	14	6	
„ James Jordon	11	2	10½	
„ Thomas Dixon	14	14	6	
„ William Burney	11	2	10½	
„ „ Phillips	11	2	10½	
„ Thomas D'Souza	11	2	10½	
„ Robert Mordick	14	14	6	
„ Robert D'Cruze	11	2	10½	
Corporal Anthony Jack	14	14	6	
Private Henry Renny	11	2	10½	
„ John Smith	14	14	6	
Sergeant James Ayo	11	2	10½	
Private Henry Collins 2nd	7	7	3	
Coporal Albert Hicks	11	2	10½	
Private Peter George	11	2	10½	
„ John Joseph	11	2	10½	
„ John Baptist	14	14	6	
„ Henry Sallick	7	7	3	
„ John Phillips	11	2	10½	
„ Charles Allen	14	14	6	
„ William Thomas D'Cruize	14	14	6	
Drummer John Martin Lucas	14	14	6	
Private Robert Webb	11	2	10½	
„ George Musseo	14	14	6	
„ Henry Webb	14	14	6	
„ David Roberts	11	2	10½	At Madras.
„ James MacFarlane	14	14	6	
„ John Hart	11	2	10½	

Rank and Names.	Rate of pension per mensem.			Where payable.
	Rs.	As.	P.	
Sergeant John Gallagher	14	14	6	At Madras.
Private „ Leipenstein	14	14	6	
„ James Keane	14	14	6	
Corporal John Pavey	11	2	10½	
Private Thomas Gallagher	14	14	6	
„ Jno. F. Smith	14	14	6	
„ William Eames	14	14	6	
Corporal „ Middleton	11	2	10½	
Private „ Shaw	7	7	3	
„ Abraham Halpin	14	14	6	
„ Charles McLaughlin	11	2	10½	
„ Thomas Divine	14	14	6	
„ John W. Hodges	11	2	10½	
„ „ Midgelly	14	14	6	
Sergeant William Collins	11	2	10½	
Color Sergeant James Hogan	11	2	10½	
„ Joseph Yates	14	14	6	
Private John Middleton	14	14	6	
„ Henry Morrison	11	2	10½	
„ Philip Lambert	14	14	6	
Sergeant Thomas Symons	11	2	10½	
Private Emanuel DeSilva	11	2	10½	
Drum Major Richard Leeson	11	2	10½	
Sergeant Andrew Roberts	11	2	10½	
Private Thomas Justine	11	2	10½	
Sergeant James Dixon	14	14	6	
„ Henry Mac Coleman	11	2	10½	
Corporal George Alley	11	2	10½	
Sergeant James McFarlane	14	14	6	
Private John Sellman	14	14	6	
„ William Hart	7	7	3	In India.
„ Thomas Shine	11	2	10½	
Color Sergeant Henry Mosely	14	14	6	
Private Thomas Wills	14	14	6	
Sergeant Major John Robinson	14	14	6	
Sergeant Joseph Moreen	14	14	6	

No. 1009 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointments :—

PUNJAB IRREGULAR FORCE.

3rd Seikh Infantry.

Major D. Mocatta, 2nd in Command and Wing Officer, to officiate as Commandant during the absence of Lieutenant Colonel Renny on sick leave, or until further orders.

Lieutenant B. R. Chambers, Wing Officer, to officiate as 2nd in Command and Wing Officer.

Lieutenant F. T. Bainbridge, Doing-duty Officer, 1st Seikh Infantry, to officiate as Wing Officer, in room of Lieutenant Chambers, appointed to officiate as 2nd in Command.

No. 1010 *of* 1864.—In conformity with Government General Order No. 144 of 1852, the following Statement of Deposits made at the Presidency Pay Office, during the month of November 1864, on account of the Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers and Soldiers of the Indian Military Forces of Her Majesty, is published for general information; and it is hereby notified that claims to the Estates in question, which shall not be preferred to the Presidency Pay Master by Executors and Administrators before the conclusion of twelve months after the date of decease, cannot be attended to in this country, as the money after that period will be remitted to and made payable by the Secretary of State for India.

Statement of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers and Soldiers of Her Majesty's Indian Military Service in the month of November 1864.

Date of Deposit.	On whose account.	Rank	Corps.	General Number.	Date of decease	Testate or Intestate.	Amount of monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates	Total unclaimed amount deposited.	How disposed of. Amount paid in India	Amount retained in India.	Amount remitted for payment in England. In Co's Rupees	Equivalent in Sterling	Rate of Exchange.
	Commissioned and Warrant Officers.						Rs. A. P	Rs. A. P.	Rs. A. P.					
4th Nov. 1864	(*a*) Hotham Taylor Woodcock .	Lieutenant ...	General List, Infy., Bengal Army	...	17th Nov. 1863	Intestate	788 11 0	...	788 11 0					
14th " "	(*b*) Robert Clifford ..	Ditto ...	Bengal Staff Corps ...	...	25th Oct. 1863	Ditto	98 4 5	...	98 4 5					
18th " "	(*c*) Charles Stewart, M. D. ...	Surgeon ..	24th Regiment N. Infy. ...	...	6th Aug. 1864	...	776 8 6	...	776 8 6					
22nd " "	(*d*) Frederick Silverthorne ...	Hospital Apprentice	Subordinate, Medical Dept.	...	5th Sept. 1864	Unknown.	41 0 0	...	41 0 0					
23rd " "	(*e*) George Alexander ...	Lieutenant ...	Bengal Staff Corps ...	...	16th Dec. 1863	Intestate	1,367 2 10	..	1,367 2 10					
24th " "	(*f*) Mortimer John Slater ...	Lieutenant Colonel	Late 5th Eur. Regt. Presy. Pay Master, Lucknow Circle ...	...	30th Oct. 1863	Will left	770 14 2	..	770 14 2					
25th " "	J. Turner	Captain	51st Native Infy. ..	...	21st Jan. 1853	. .	316 0 0	...	316 0 0					
29th " "	(*g*) Sydney Campbell Trower ...	Lieutenant ...	42nd Assam Light Infy. .	..	12th June 1864	Intestate	2 0 0	...	2 0 0					
	Carried over ..	.....	.....	...	.....	...	4,160 8 11	...	4,160 8 11					

(*a*) Next of kin, brother, Captain E. Woodcock (Bombay Staff Corps), District Superintendent of Police, Seetapore, Oudh.
(*b*) Next of kin, mother, Mrs. Clifford, of Thomas Town, County Kilkenny, Ireland.
(*c*) Next of kin, mother.
(*d*) Next of kin unknown.
(*e*) Next of kin, not known.
(*f*) Next of kin, son, (Christian name unknown); mother acts as executrix, Mrs. Slater, No. 2, St. John's Garden, Notting Hill, near London W., England.
(*g*) Next of kin, uncle, Lieut. Colonel C. P. Trower, Deputy Judge Advocate General, Fort William.

Statement of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, &c.,—continued.

Date of Deposit	On whose account	Rank.	Corps.	General Number	Date of decease.	Testate or Intestate.	Amount of monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total unclaimed amount deposited.	How disposed of. Amount paid in India.	Amount retained in India	Amount remitted for payment in England. In Co.'s Rupees.	Equivalent in Sterling	Rate of Exchange.
							Rs. A. P.		Rs. A. P.	Rs. As P.				
	Brought forward ...	.....	....	...	.....	.....	4,160 8 11	...	4,160 8 11					
	Non-Commissioned Officers and Soldiers.													
4th Nov. 1864	(a) Robert Jones	Sergeant	Attached to the Barrack Department ...	...	18th June 1864	Intestate	372 3 4	...	372 3 4					
4th " "	(b) Thomas Doyle	Sergeant Major ...	17th Regt. N. I. and late of Bengal Artillery ...	...	17th Sept. 1864	...	926 3 1	...	926 3 1	308 11 8				
19th " "	W. P. O'Connell	Ditto ...	Malwah Contingent ...	...	.....	...	51 5 0	...	51 5 0					
19th " "	Issac Newton	Private	H. M.'s 107th Foot ...	800 1859	23rd Nov. 1861	Intestate	69 3 8	...	69 3 8					
19th " "	(c) John Halliday	Sergeant	Gun Carriage Agency, Futtehgurh ...	...	18th June 1864	Testate	208 8 4	...	208 8 4					
30th " "	(d) Charles Hardie	Ditto ...	Overseer, Dept. of Public Works ...	...	29th Aug. 1857	...	126 0 0	...	126 0 0					
30th " "	E. O. Tool	Staff Sergeant ...	Not	comm	unicated		126 0 0	...	126 0 0					
30th " "	John S. Swanson	Sergeant ...	Sappers and Miners ...	232	20th Aug. 1858	Un-known.	84 0 0	...	84 0 0					
30th " "	William Henry Willis ...	Ditto ...	Ditto; doing duty with 24th Punjab Infy. ...	293	14th Nov. 1858	...	84 0 0	...	84 0 0					
	Total ...	.....	....	...	.....	...	6,208 0 4	...	6,208 0 4					

(a) Next of kin, sister, Elizabeth Jones.
(b) Widow and children with 17th Regiment Native Infantry, Bhaugulpore, 18th November 1864. Remitted by transfer receipt on Bhaugulpore.
(c) Next of kin, brother, in Europe.
(d) Legatee, aunt, Mary Hardie.

FORT WILLIAM;
PAY OFFICE,
The 30th November 1864.

C. F. M. MUNDY, *Lieut. Colonel,*
Presidency Pay Master,

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

No. 343.

Fort William, the 5th December 1864.

Notifications.—Mr. W. Lloyd, Executive Engineer, 3rd Class, Oudh, is permitted to resign his appointment in the Public Works Department, with effect from the date of his making over charge of his Division.

Mr. W. D. Brockman, Executive Engineer, 4th Class, is transferred from Bengal to Oudh.

This cancels the Order No. 149, dated 4th June 1864, transferring Mr. Brockman to Bengal.

No. 344.

Mr. C. W. Hope, Assistant Engineer, 1st Class, is transferred from the North-Western Provinces to the Lighthouse Division, with effect from the 29th October last.

No. 345.

The 8th December 1864.

Lieutenant Colonel C. J. Hodgson, R. E., Consulting Engineer for the Oudh and Rohilkhund Railways, is appointed to officiate as Chief Engineer and Secretary to Government, North-Western Provinces, in the Public Works Department, with effect from the 29th November last.

No. 346.

The 9th December 1864.

Erratum.—In Notification No. 334 of the 26th ultimo, promoting Corporal A. Scott to the grade of Assistant Overseer, for "Oudh" *read* Central Provinces.

No. 347.

Captain G. Falconnet, Executive Engineer, 2nd Class, and Captain J. Hills, Executive Engineer, 3rd Class, assumed charge of the Mhow Division of Public Works and 3rd Division Mhow and Nusserabad Road respectively, on the afternoon of the 15th November 1864.

No. 348.

Mr. A. B. Gatherer, Probationary Assistant Engineer, under covenant with the Secretary of State for India, is posted to Mysore. Mr. Gatherer is brought on the strength of the Public Works Department with effect from the 4th October 1864.

No. 349.

The portions of Notifications Nos. 266 and 314 of 1864, appointing Lieutenant F. D. M. Brown, V. C., of the 101st Foot, to the Public Works Department as a Probationary Assistant Engineer, and posting him to the North-Western Provinces, and transferring him to the Punjab, are cancelled.

R. STRACHEY, *Colonel*, R. E.
Secy. to the Govt. of India.

ADVERTISEMENTS.

NOTICE.

Wanted to purchase for breeding purposes in the Seonee District, Central Provinces, a good Arab Stallion. He must be of good blood, bone, and temper; young and sound. The warranty of a Veterinary Surgeon will be required ere purchase is completed.

Apply, sending a Descriptive Roll, price, and all other particulars, to

J. B. DENNYS, *Major*,
Deputy Commissioner.

SEONEE DEPY. COMMR.'S OFFICE,
30th September 1864.

NOTICE.

From and after this date, a discount of Rs. 3-2 (three Rupees and two annas) per cent. will be allowed in this Office on the sale of all *adhesive* Stamps, whether postage or other kinds, when the purchase amounts to 50 Rupees and upwards.

Aggregate *adhesive* Stamps of less value than 50 Rupees will be procurable from all vendors without discount.

J. MACKENZIE,
Offg. Collector of Stamps.

CALCUTTA COLLECTORATE,
The 6th December 1864.

NOTICE.

The interest and responsibility of Mr. Henry Lathbury in our Firm ceased on the 30th November last.

JOHN OGLE AND CO.

The 9th December 1864.

LOST.

The lower half of the Government Promissory Note No. 9917 of 7034, of the Four per cent. Loan, dated the 30th June 1854, for Company's Rupees (5,000) Five Thousand, originally standing in the name of David Woods, Esquire, and last endorsed to the Proprietor.

Payment of the above Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of the Proprietor.

HENRY B. GOODALL.

ALLAHABAD,
The 26th November 1864.

BENGAL OFFICIAL ARMY LIST.

The *Bengal Official Quarterly Army List*, No. X, corrected in the office of the Adjutant General up to the 1st of October 1864, is now ready. Price five Rupees *in advance*, and eight annas extra if sent by post. Apply to

CALCUTTA,
6, *Bankshall Street*,
26th October 1864.

O. T. CUTTER,
Publisher of the Bengal Official Army List.

SALE OF WASTE LAND AT MOHUMDEE.

Notice is hereby given that, should no objection be preferred under Act XXIII of 1863, rendering it necessary to defer sale, the several plots of Waste Land situate in the District of Mohumdee, which are entered in the list appended, will be sold by public auction on the 10th January 1865, to the hightest bidder, above the upset price of two Rupees and eight Annas (2-8-0) per acre, at the Office of the Deputy Commissioner at Lukheempoor. The sales will be ma le in the manner, and subject to the conditions, prescribed by the rules for the sale of Waste Land in Oudh.

Copies of the rules referred to, and forms of the Deed of Sale, can be obtained, on application, at the Office of the Chief Commissioner; and maps of the allotments, on a scale of four inches to a mile, may be seen at the Office of the Deputy Commissioner of Mohumdee.

T. H. KAVANAGH,
Offg. Deputy Commissioner.

List of Waste Lands available for sale in the Mohumdee District.

General Number.	Pergunnah.	Names of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
1	Bhoor ...	Allotment No. 1 ...	2,291	Bounded on the west by Mr. Allen's grant; on the north by the villege Kamp; on the east by the village Kishunpoor; and on the south by the grant of Messrs. Saunders and Menzies, and the village Sooltanpoor of District Shajehanpoor, from which it is separated by the Oel River.	The River Chowka flows two miles from the northern boundary.
2	Alleegunj ...	Allotment No. 2 ...	1,221	Bounded on the west by Mr. Foy's grant; on the north by the village Buhadurnuggur; on the east by the village Umbara; and on the south by the grant of Ahmud Allee.	
3	Hyderabad..	Allotment No. 3 ...	5,272	Bounded on the west by the grants of Abdool Wahid and Mr. Singer on the north; and north-east by the River Oel, which separates it from the grants of Mr. Meakin, Mr. Foy, and Ussud Allee; on the south by the villages Sikundurpoor, Khujoos, Puharpoor, Huzrutpoor, Kookra, and Khunjunpoor.	
4	Ditto ...	Allotment No. 4 ...	2,555	Bounded on the west by allotment No. 5; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel River; on the south-east by Mr. Singer's grant; and on the south-west by Captain William Hearsey's grant.	
5	Ditto ...	Allotment No. 5 ...	3,703	Bounded on the west by the villages Mudarpoor, Bhoodapoor, Byspoor, Jurowlee, and Sera Mow of District Shajehanpoor; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel River; on the east by allotment No. 4 and Captain William Hearsey's grant; and on the south-east by the village Mylanee.	The boundary between this allotment and the villages of District Shajehanpoor is disputed by the proprietors of the latter.
6	Ditto ...	Allotment No. 6 ...	760	Bounded on the north-west by the village Lurtee of District Shajehanpoor; on the north-east by the villages Mylanee and Sulabutnuggur; on the south by allotment No. 7; and on the south-west by the village Nurota of District Shajehanpoor, from which it is separated by the Kutna River.	
7	Ditto ...	Allotment No. 7	5 011	Bounded on the west by the villages Soonbaree and Nurota of District Shajeehanpoor. from which it is separated by the Kutna River; on the north by allotment No. 6 and the village Sulabutnuggur; on the east by allotments Nos. 8 and 9, from which it is separated by a water channel; on the south by the village Kurehta; and on the south-west by Mr. Powell's grant.	

List of Waste Lands available for sale,—continued.

General Number.	Pergunnah.	Name of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
8	Hyderabad..	Allotment No. 8. ...	5,005	Bounded on the west by allotment No. 7 and the villages Sulabutnuggur and Mylanee; on the north by Captain William Hearsey's grant; on the north-east by the grants of Mr. Singer and Abdool Wahid; on the east by the village Puharnuggur; and on the south by allotment No. 9.	
9	Ditto ...	Allotment No. 9 ...	5,014	Bounded on the west by the village Kurchta and allotment No. 7, from which it is separated by a water channel; on the north by allotment No. 8; on the east by the villages Puharnuggur and Jutpoorwa; and on the south by Mr. Carew's grant.	
10	Ditto ...	Allotment No. 10 ...	5,345	Bounded on the west by Mr. Carew's grant; on the north by the villages Hurdowa, Dhankha, and Kulinjurpoor; on the east by allotment No. 11; and on the south-west by the villages Subsarpoor and Ussowa.	
11	Ditto ...	Allotment No. 11 ...	5,202	Bounded on the west by allotment No. 10; on the north by the villages Kulinjurpoor and Balarpoor, and Mr. Read's grant; on the east by Mr. Hamilton's grant; on the south-east by the villages Nugra, Umlia, and Kuklapoor; on the south by the village Koonwurpoor and Mr. Smith's grant; and on the south-west by the village Subsarpoor.	
12	Karunpoor..	Allotment No. 12 ...	408	Bounded on the west by Mr. Hamilton's grant; on the north by Mr. Read's grant; on the east by Captain John Hearsey's grant; and on the south-east by the village Bhoorwara, from which it is separated by the made road from Gola to Alleegunj.	
13	Hyderabad..	Allotment No. 13 ...	622	Bounded on the west by Mr. Carnegy's grant; on the north by the village Purelee; on the east by Captain William Hearsey's second grant; and on the south by Mr. Carnegy's second grant, from which it is separated by the Kutna River.	

SHAJEHANPOOR,
The 29th July 1864.

JOHN CAVANAGH,
Asst. Supdt., Settlement and Survey.

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The Gazette of India.

CALCUTTA, SATURDAY, DECEMBER 10, 1864.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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Government of India.

Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 and 25 Vic., cap. 67.

The Council met at Government House on Friday, the 2nd December 1864.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding*.

His Honor the Lieutenant Governor of Bengal.

Major General the Hon'ble Sir R. Napier, K. C. B.

The Hon'ble H. B. Harington.

The Hon'ble H. Sumner Maine.

The Hon'ble Sir C. E. Trevelyan, K. C. B.

The Hon'ble H. L. Anderson.

The Hon'ble Claud H. Brown.

The Hon'ble Mahárájá Vijayaráma Gajapati, Ráj Bahádur of Vizianagram.

The Hon'ble Rájá Sáhib Dyál Bahádur.

The Hon'ble W. Muir.

The Hon'ble R. N. Cust.

The Hon'ble Mahárájá Dhíraj Mahtab Chand Bahádur, Mahárájá of Burdwan.

CALCUTTA GREAT JAIL BILL.

His Honor the Lieutenant Governor of Bengal, in moving for leave to introduce a Bill to remove the Great Jail of Calcutta from the control of the Sheriff and transfer it to that of the Government of Bengal, said that the Great Jail of Calcutta, including that portion of it which was known by the name of the House of Correction, was before the year 1862, under the exclusive control of the Sheriff. He was responsible to the High Court for the management of the Jail and the safe custody of the prisoners. His duties were defined by the Common Law of England, and the provisions contained in the Charter of the late Supreme Court. But he was in no way responsible to the Government for the proper discharge of the duties of his office. After the separation of the House of Correction from the rest of the Great Jail, the Sheriff's authority was so far limited with his own consent, that the House of Correction was placed under the Commissioner of Police, who was made responsible to the Government for the safe custody of the prisoners confined therein, and for the management and discipline of it. But he had no legal power or status in the House of Correction, except as a Justice of the Peace; and the whole legal power was vested in the Sheriff. The control of the Government, such as it was, was, simply, exercised on sufferance. Government had no more legal authority than the Commissioner of Police. This state of things, as might be supposed, was found to be productive of great inconvenience, and matters were brought to a crisis when the House of Correction became a place of intermediate imprisonment for criminals sentenced to penal servitude. The House of Correction, which was intended only for the safe custody of offenders sent there by the Justices of Calcutta and the Police Magistrates, was wholly unfitted for the custody of the desperate offenders sentenced by the High Court to penal servitude. The consequence was, that an Act was passed by the Government of India in 1862, relieving the Sheriff of all responsibility as to that part of the Great Jail of Calcutta which is called the House of Correction, and placing the legal as well as the practical responsibility on the Commissioner of Police, or on such other Officer as might be appointed by Government for the purpose. At the same time, an Act was passed by the Bengal Council defining the duties of the Commissioner of Police or other Officer, and providing also for the inspection of the House of

Correction and the Great Jail by visiting Justices. The Justices had performed the duties required by the Act, and had, from time to time, made reports to Government, in which they represented that the House of Correction was over-crowded and very ill-constructed. The result was that a Committee was appointed to enquire how these defects were to be remedied. A further large portion of the Great Jail, as distinguished from the House of Correction, was consequently separated off and made available for the confinement of prisoners sentenced to imprisonment in the House of Correction.

Shortly after this, a case occurred which excited considerable attention, in which a prisoner died through the ill-treatment of a Native subordinate in the Jail. The Commissioner of Police exerted himself to ascertain the circumstances, and to give the Coroner facilities in prosecuting the inquest; but it became quite clear that it was impossible that the Jail could be managed by an Officer like the Commissioner of Police, not residing within the limits, and that the establishment necessary for the safe custody of so large a body of men, needed the supervision of an Officer on the spot. Another circumstance was that, although the visting Justices had certainly discharged their duties in an exemplary manner, and had brought to notice several defects in the working of the institution, it was clear that some more systematic inspection was necessary, and that the House of Correction and Great Jail of Calcutta should be subjected to scientific and regular inspection, as in the case of Jails in the Mofussil, under the supervision of the Inspector General of Jails. The first step to bring this about was of course to procure the passing of such a law as it was now His Honor's intention to propose, namely, to relieve the Sheriff of all responsibility in the Jail, and place the Officer in charge of the Jail under the authority of the Inspector General, and through him, of the Government of Bengal. His Honor had consulted the learned Chief Justice, Sir Barnes Peacock, on the subject, and he agreed in thinking the measure desirable, on the understanding that the Sheriff be relieved of all responsibility for prisoners when made over to the Keeper of the prison. Accordingly, a proposal of that kind was made to the Government of India, but up to the present time there had been no opportunity of carrying it into effect. His Honor did not think that any objection was likely to be made to the Bill which it was proposed to introduce. The only points on which doubts might arise were, first, as to the pecuniary responsibility of the Sheriff with regard to the Civil prisoners; and, secondly, as to Native prisoners who were confined in the Jail, and who, so long as they remained within the local jurisdiction of the High Court, were entitled to the benefit of that law, but who, if removed therefrom, would lose that benefit. As to the first, the Sheriff was now, in theory, responsible in personal damages to a creditor if his debtor escaped from the Great Jail. But His Honor could not find, from enquiries which he had made, that the Sheriff had ever, in fact, been made answerable in that way for such an escape. Such responsibility was a remnant of a long-past state of things; and there was no reason why it should be continued under present circumstances. If a Civil prisoner was committed to Jail, the Keeper was bound to exercise the same care as in the case of a Criminal. His Honor was not aware of any reason why his responsibility for one should be greater than for the other. Secondly, as to the Habeas Corpus—it only affected Natives, or, rather, those who were not European British subjects. As to the Natives confined in the House of Correction under sentence of a Magistrate, His Honor's impression was that they were already liable to be removed from the House of Correction to any Jail in the Lieutenant Governor's jurisdiction; and, as regarded the prisoners sentenced by the High Court, it was equally certain that they might be so removed by order of the Government of India; so that the only consequence of transferring the control of the Jail from the Sheriff to the Government would be this, that whereas now the Government of India could order the removal of a Native prisoner from the Great Jail to a Mofussil Jail, if the Bill which it was now proposed to introduce become law, these prisoners would be removed by the order of the Lieutenant Governor of Bengal. Mr. Maine, in his speech the other day, mentioned that the Lieutenant Governor of Bengal, rather than the Governor General in Council, was the representative of the despotic principle in the Government. If so, it might be said that if the proposed change of law were carried out, the prisoners would be less scrupulously dealt with. His Honor hoped that much weight would not be attached to that objection.

The Hon'ble Sir Robert Napier had great pleasure in supporting the Bill proposed to be introduced for two reasons; first, it was evident that the Jail would be much better managed under concentrated than divided control, and secondly, it would be the first step towards removing the Jail from its present position and towards the construction of another Jail worthy of the capital of India, and better suited for its purpose than the present building.

The Motion was put and agreed to.

Marriage Act Amendment Bill.

The Hon'ble Mr. Anderson, in moving for leave to introduce a Bill to amend Act XXV of 1864, (to provide for the solemnization of marriages in India of persons professing the Christian Religion), said.—"This measure has, Sir, been rendered necessary by a variety of causes, which I will briefly explain to the Council. The recent Marriage Bill has, I am glad to say, been received as a boon by the Christian community in India, with the exception of one important section. It has especially been received with satisfaction by the Members of the Church of Scotland, and by all bodies of Protestant Dissenters; and it has been accepted in a most liberal spirit by the Bishops and Clergy of the Church of England. The circumstances which render further legislation necessary are, with one exception, of no remarkable importance. The Government of the Straits has expressed a strong desire that the Straits Settlement be included within the operation of the new law, and it has been thought desirable that advantage should be taken of the opportunity thus afforded to introduce such other alterations in the Act as subsequent experience has suggested. We have been provided with a more simple and comprehensive form of registration than that which is appended to Act XXV of 1864, and there are some other slight modifications in matters of detail which it will be good policy to adopt. But my object in asking at the present time for leave to introduce an amend-

ing Bill, is to avail myself of this early opportunity of assuring an important section of the community, the Roman Catholics, who have expressed great dissatisfaction with certain provisions of the Marriage Act, that this Council has a sincere desire to relieve them from any hardship which that Act may have inadvertently imposed upon them. I have had the pleasure of discussing some of the objections advanced against the Act with a gentleman for whom I have the greatest respect and esteem, Dr. Stevens, the Roman Catholic Bishop of Bombay, and I feel that there will be no difficulty in meeting his views. But the opposition to the Act which has been the most loudly and warmly expressed, has proceeded from the Bishops, Clergy, and congregations of the Madras Presidency, and especially of the southern portion of that Presidency. To these objections I shall now address myself. Their dissatisfaction is principally directed to Part II and Part V of the Bill. Now, first with reference to Part II. They point out that certain forms, preliminary, attendant, and consequent, such as written notices, delays of fourteen days and other similar precautions, will be in practice of the greatest possible inconvenience to their congregations, and they urged that, from these provisions, the Church of England and the Church of Scotland are exempted. I would here state that the Select Committee was well aware that precautions substantially similar to those to which the Roman Catholic Clergy have objected, were actually in force in the Churches of England and Scotland, and it was thought advisable to leave the rules of these Churches intact. But the Select Committee did not know what precautions, in relation to the solemnization of matrimony, were in force in Roman Catholic congregations, or whether there was or was not an uniformity of practice amongst those congregations throughout India. And I would here remark that this portion of the Act, which was framed by the late Mr. Ritchie, was before the public for two years, but I do not recollect that there was any marked expression of dissatisfaction with the provisions now under discussion. Those provisions had simply in view certain civil objects, and in no way touched on the religious sanctions of the marriage ceremony. But, as the opinion of the Roman Catholic community has been strongly expressed against those sections, and as it has, I admit, been fairly shown that they impose, not hardship, but inconvenience, on a portion of the community, I am personally most willing to endeavour to devise a remedy. I should also mention that the provisions of Part II are guarded and enforced by penalties enacted in Part VI, and it is regarded as a grievance by the Roman Catholic Clergy that they should be subject to penalties from which the Clergy of the English and Scotch Churches are exempt. The feeling here involved is, I believe, rather one of dignity than of practical hardship, but I am quite willing that the feeling should be respected. I shall, therefore, propose, in the new Bill, to substitute for the words "Clergyman of the Church of England, according to the rules, rights, ceremonies, and customs of that Church," in the 7th Section, the words "Clergyman who has received Episcopal ordination according to the rules, rites, ceremonies, and customs of the Church of which he is a Minister." The Clergy of the Church of Rome will be thus included within the exception, and relieved from the operation of the provisions of Part II to which they object.

Next, with reference to Part V—The Clergy of the Church of Rome object, first, to the principle, and then to some of the details. Their objection to the principle may, I imagine, be thus stated—The Church of Rome has held since the Council of Trent, that the presence of a Priest is necessary to the validity of a marriage. If, then, the marriages under Part V are to be valid, they must be performed by Priests. The licences under Part V must be received by Priests. But it is utterly opposed to the doctrine and practice of the Church of Rome that a Priest should, *quoad* his sacerdotal functions, receive any authority from the secular power. They also object to some of the details of Part V: they object to the restrictions on age, on consanguinity and affinity, and to other provisions. They state that, in Southern Madras, a man may be compelled by his social status to marry his own niece. To all those statements, I have one simple and sufficient answer—that only those who are willing need be married under the provisions of Part V. Those who prefer the longer and more impressive ceremony, are not compelled to resort to the more simple form which this part permits. Roman Catholics will, therefore, be married according to the forms prescribed by their Church; and should any question arise in a Court of law as to the validity of a marriage between a man and his niece, it will be for them to satisfy the Court that the union is in accordance with the rites, rules, ceremonies, and customs of the Church of Rome.

I should, however, state, I am so perfectly convinced of the utility of Part V, that I shall propose to extend its operation to all Native Christians who may wish to avail themselves of its provisions, and not to restrict it, as at present, to Native Converts.

An objection has also been advanced to Part III of the Marriage Act, which prescribes the hours within which all marriages shall be performed in India. The Clergy of the Church of Rome have stated that this rule interferes with the solemnization of what may be called death-bed marriages, which are frequently of urgent necessity, as without such marriages, the last Sacraments of the Church cannot be administered. I shall propose, then, to give to the Bishops of the Church of Rome the same power of permitting their Clergy to solemnize such marriages, as is conferred by implication under the Act on the Bishops of the Church of England. But I feel it my duty to invite the attention of the Council to a passage in a letter of Bishop Fennelly, which I have read with considerable astonishment. In speaking of death-bed marriages, he says:—

"In all this there is nothing, even for a legacy-hunter, to find fault with. But, if we make the case a little different, and suppose the man to have no children, room will be found for insinuations of undue influence on the part of the Priest, although the Priest's duty is exactly the same in both cases, to prepare the man for death, and (in the possible event of his recovery) to guard him, as far as may be, from the dangerous occasion of relapse. If he dies intestate, his widow, as before, will be entitled to one-third of his property, and the remainder will go to his next of kin. If God spares him time enough to make a Will, his relatives will most likely be thrown out. Placed on the verge of eternity, he sees things in a different light; as he loved his money during his life, he is determined to turn it to the best account at his death; the widow and the orphan will have their shares. Possibly, a Professorship may be founded in the University, and a large sum set aside for the improvement of the Kuam, or for the supply of fresh water to the town of Madras."

Now, in assenting to the legalization of death-bed marriages, I wish especially to guard myself against any recognition, however remote, of the views thus enunciated by a Bishop of the Church

of Rome. There is a Section in the Indian Civil Code, which was introduced at the last Meeting by my Hon'ble and learned friend, Mr. Maine, which is directly opposed to the opinion expressed by Bishop Fennelly. That Section, in effect, provides, that if a testator have near relatives, no bequest to a charitable institution shall be vaild, unless the Will shall have been executed twelve months before the death of the testator, and deposited within six months of its execution in some place provided by law for the safe custody of Wills of living persons. The Section is founded on the provisions of 9 George II, cap. 36, commonly, though not with exact propriety, called the Statute of Mortmain. It was probably, so called, because it was in some degree analogous in spirit to the various Mortmain Statutes which have been passed since Magna Charta. The history of the term Mortmain is the history of a long struggle between the Legislature, even when it was Roman Catholic, and the clergy. The Ecclesiastical houses at first endeavoured to evade the law by instituting collusive actions against the donor; the donor, after a faint show of resistance, suffered judgment to go by default, and the plantiffs entered on possession. This was defeated by a Statute which provided that, after the defendant's default, the title of the plantiff should be submitted to a separate scrutiny. Then the Clergy endeavoured to introduce a distinction taken from the Roman law, between legal ownership and benificial ownership, and arranged that the property should be conveyed to a layman and his heirs who allowed the ecclesiastical house to receive the profits. This practice the Legislature in the reign of Richard II, declared to be Mortmain. The Statutes of Henry VIII and Edward VI, relating to charitable and superstitious uses, were framed in the same spirit; but their provisions have been greatly modified by the wisdom and liberality of modern legislation. The animus of English laws has always been against Bishop Fennelly's views, and I, therefore, think it right plainly to state that I shall give my firm support to the principle contained in the 108th Section of the Indian Civil Code, and I trust that my honourable friend will never be induced to abandon it.

I trust, Sir, that the amending Bill which I now ask leave to introduce, will afford real and permanent relief to those who feel themselves agrieved by some of the provisions of the Marriage Act.

The Motion was put and agreed to.

Ceded Lands' Bill, and Judicial Superintendent of Railways' Bill.

The Hon'ble Mr. Maine asked permission to postpone the two motions which stood next in the list of business. A despatch had just been received from Her Majesty's Government which might render one or both of those Bills unnecessary.

Leave was granted.

Rural Police (N. W. Provinces) Bill.

The Hon'ble Mr. Muir, in moving for leave to introduce a Bill to provide for the maintenance of the Rural Police in the Territories under the Government of the Lieutenant Governor of the North-Western Provinces, said he would briefly state the circumstances which had led to the preparation of the Bill and the nature of the proposed measure. Originally, the Chaukidárs in the North-Western Provinces were remunerated by land-Jágirs being granted at the time of the Settlement; but it was found that the care of the land occupied their time; that it was insufficient for their support; and that in seasons of drought, it failed altogether at a time when their attention to their duties was most needed.

It had therefore been the tendency of the Government ever since the last Settlement to provide for their remuneration in money and not in land. Money payments had accordingly been very generally substituted for the Jágirs, and this principle it was not proposed to alter in the present Bill.

In the rules for the Settlement now in progress in the North-Western Provinces promulgated under the government of Mr. Colvin, the system for the remuneration of village Chaukidárs was as follows :—For every sixty houses a Chaukidár was appointed whose pay was three Rupees a month; under the adjustment of revenue made at the time of the Settlement, one half of the expense fell on the Government and one half on the Zamindár.

This system was faulty in two respects. First, it pressed unequally on the Zamindárs. The number of watchmen was regulated by the number of houses on each estate at the time of the Settlement. Where the estate was small and the number of the houses large, the loss to the Zamindárs who had to defray the salary of several watchmen was considerable. Where the estate was large, and the houses few, the charge fell lightly. And where there were no houses, or a number not sufficient for the charge of a Chaukidár, the estate was subject to no demand at all, though such property might be very materially benefitted by the Village Police of neighbouring estates. In short, the incidence of the assessment was neither uniform nor fair. The next point was that there was no provision for contracting or enlarging the number of Chaukidàrs to meet variations in the population and the growth or decline of villages. The appointment of Chaukidárs, once made, continued unaltered during the term of the Settlement. In the case of temporary Settlements, the defect could be remedied at the next revision, but wherever the permanent Settlement was introduced, such a re-adjustment would not be possible.

It was proposed to meet these defects by drawing upon two sources of income. First, a uniform 'Municipal Cess' at two Rupees twelve annas per cent. on the land revenue. The authority of the Council was not required for this payment, inasmuch as the obligation to make it was provided for in the Settlement engagement, and as such was binding. Legislative authority, however, was required to enforce a corresponding demand in Muáfí and Nazráná villages, the proprietors of which were bound to make the same provision for the Village Police as the proprietors of assessed estates. The second source was a sum not exceeding in each case one Rupee, which it was proposed the proprietors should be authorized to levy on the occupants of houses upon their several estates. The Chaukídàrí tax on houses was open to grave objections in the form in which it used formerly to be imposed; and no doubt the history of that tax was unfavourable to its continuance. But those objections would not apply to the present Bill. The Chaukídárí tax used formerly to be assessed and collected by Government officials, but if this Bill became law, it would be assessed and collected by the Zamindárs themselves in the same manner as other village rents and dues. Dues of that nature were already exacted by the proprietors in various

parts of the country, and there was nothing in the practice distasteful to the people. The action of the Collector would be restricted to giving relief in cases of illegal demand, and also, by an addition which Mr. Harington had suggested, of inability to pay. The provisions of the Rent Law would be made generally applicable to these assessments, which would be entered like other rents and dues on the village records. The Collector or the Officer making the Settlement would be authorized, under the Bill, to assess the proprietor in the aggregate amount of the house assessments for his estate, less ten per cent. to cover the cost and risk of collection. This would be paid annually to Government with the land revenue, and would be realizable as such. The assessment would be subject to revision from time to time, so as to meet the local changes in population; and the number of Chaukidàrs could thus, as occasion required, be increased or diminished. The income arising from the Municipal Cess and the Police assessments would be thrown into a fund, available, in the first instance, for the payment of the Village Police. The residue, if any, might be devoted to sanitary and general municipal purposes. The Board of Revenue in sending up the Bill proposed that it might further be devoted to purposes of general improvement connected with rural administration, such as local Agricultural Exhibitions. A margin of this nature had been provided for among the cesses imposed at the Settlement in Oudh; and there seemed no reason why other parts of the country should not have the benefit of a similar fund.

The Act would take effect only in the Districts or parts of Districts to which the local Government might extend it. Mr. Cust had suggested that the Bill, if good for the North-Western Provinces, would be good also for the Punjab and for the other Administrations in Central and Northern India. A Section had accordingly been inserted, which would enable its extension by the local Government to the Punjab. The Government of India was also empowered to extend the provisions of the Act to any province under its immediate administration.

The Motion was put and agreed to.

Common Carriers' Bill.

The Hon'ble Mr. Maine introduced the Bill relating to the rights and liabilities of Common Carriers, and moved that it be referred to a Select Committee, with instructions to report in four weeks. He said that, though this was a short Bill, he believed it would be of great value in the Mofussil. To explain the measure he might remind the Council that the general law of most European countries, that is, the *primâ facie* as unmodified by special agreement, imposed extraordinary liabilities on common carriers, being persons who made it their business to convey goods from place to place by land or by river. They were made absolutely, or nearly absolutely, responsible for the safe custody and safe delivery of the goods committed to them, and no excuse for the non-performance of their contract was admissible. Whether this severe law obtain in India was matter of uncertainty—an uncertainty which surrounded so many questions of Indian Mofussil law. The better opinion seemed to be that, even in India, obligations of unusual and exceptional stringency were imposed on carriers. But it was unnecessary to discuss the point, as the Indian Law-Commissioners were understood to be addressing themselves to the Chapter of the Civil Code on Contract, and will have to take up incidentally the liabilities of carriers. Mr. Maine had hitherto been speaking of the primary and general law of the obligations incurred by carriers by the bare fact of their contracting to convey and deliver goods. Those obligations might, however, be modified indefinitely by special agreement. The practical result, therefore, was, as in so many cases of one-sided and inequitable law, exactly the reverse of that intended by the designers of the primary rule—always supposing it could be spoken of as deliberately intended, for it was in truth of such antiquity that it was almost idle to speak of it in connection with fixed design. It was found that common carriers habitually resorted to a number of expedients for delivering themselves from their extraordinary liabilities. Either they put up in their place of business a board or table, stating the conditions on which they would receive goods, and, if it could be shown that these conditions came to the notice of the customer, they were binding on him; or, perhaps, they placed in his hands a written or printed paper containing similar conditions, and the receipt of such a paper, followed by delivery to the carrier, would almost in every case constitute a special agreement Practically, therefore, what the Legislature had to deal with was, not only the extraordinary severity of the general law to carriers, but also the extreme leniency and one-sidedness of the terms which carriers secured to themselves by special contract—terms which were often submitted to by the customer without his being aware of what he was doing. The Bill was intended to correct these mutual obligations It was in accordance with English legislation on the subject, following the principle, though not the language, of the English Statutes. The English rules were understood to have generally commended themselves to the approbation of the mercantile classes. If the goods for conveyance consisted of any of the articles enumerated in the Schedule—that is, were unusually valuable or unusually perishable—such as gold, jewels, paintings, engravings, or title-deeds—the customer, when committing them to the carrier, must give a special description of their character and value, otherwise the carrier would be relieved from liability. On the other hand, the carrier was allowed to charge an additional rate as insurance against the augmented risk, in conformity with a scale of charges to be publicly exposed in his place of business. If, however, the goods were of an ordinary kind, neither unusually valuable, nor unusually destructible, the carrier would not be allowed to acquit himself of his obligations merely by putting up a table or board. His only mode of mitigating his general responsibility would be by special contract, which Mr. Maine was inclined to think—though that was not in the present Bill—ought to be a document signed by the customer or his agent.

The remainder of the Bill was framed to place Railways constructed under Act XXII of 1863, or tram-roads as they were sometimes called, on the same footing as regarded liability for the carriage of goods as Railways constructed under the general Indian Railway Act. In his Statement of Objects and Reasons he had attempted to explain what was the real purport of the provisions of the Act on this subject. The argument was somewhat technical, and he would not repeat it now. The rule adopted was a simple one. Railway Companies

were liable for the negligence or misconduct of themselves or their servants or agents, and, of course, for fraud; but were not otherwise answerable for loss. The explanation of that rule was as follows: a Railway Company, both in India and in England, was so powerful a body; it had such a virtual monopoly of the carriage of goods along the line of country which it occupied that, if it were left to itself, it would probably contract itself out of all its liabilities. It would constrain its customers to accept such special terms that it would be liable under no circumstances and for nothing. The Indian Railway Act accepted this advantage of Railway Companies up to a certain point; but stopped there, and absolutely forbad Railway Companies to relieve themselves in any manner from liabilities incurred through negligence of positive misconduct. The rule was a simple one—much simpler than that adopted by the English Parliament, which, indeed, had fallen into several legislative miscarriages in its dealing with this subject. Mr. Maine was further informed by gentlemen conversant with the practical working of the law, that the rule in India was found convenient and easy of application. And, indeed, even if the inconvenience were greater, the Council would probably be of opinion that Railways formed under the new Act should not stand under different obligations from those which attached to Railways governed by the older Indian enactment. Mr. Maine had to add that he had received some valuable suggestions from a learned Judge of the High Court, Mr. Justice Levinge, who had had much experience of the working of the law of carriers during his practice at home. These suggestions, which referred chiefly to matters of detail, Mr. Maine would submit to the Select Committee.

The Motion was put and agreed to.

The following Select Committee was named:—

On the Bill relating to the rights and liabilities of Common Carriers.—The Hon'ble Messrs. Harington, Maine, Brown, Bullen, and Cust.

The Council then adjourned.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India, Home Dept. (Legislative.)

CALCUTTA,
The 2nd December 1864.

Government of Bombay.

Weather Reports for the Fortnight ending 15th September 1864.

AHMEDABAD.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.		
			In.	Cts.
Little or no rain fell throughout the Collectorate during the fortnight under report, and, with the exception of the Purantej and Veerumgaum Districts (where the crops were reported to be in a thriving state), more rain was necessary: the joharry, bajree, and other plants were beginning to droop, and the rice plants also suffered from drought.	Some cases of fever were reported in the Dholka and Veerumgam Districts; in other respects, the health of the population was good, and cattle free from disease.	Ahmedabad	0	0
		Duskrohie	0	0
		Dholka	0	0
		Dhundooka	0	20
		Purantej	2	47
		Veerumgaum	0	0
		Gogo	0	12

SURAT.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.		
			In.	Cts.
The fall of rain during the period stated in this report was very slight.	All the districts continue healthy, except Chiklee, where fever still prevails to a slight extent.	Chowrassee (City of Surat) ...	1	38
		Jumboosur ...	0	63
		Ahmode ...	1	50
Cotton, jowaree, and all other crops are reported to be in fair condition. The rice crops are much in want of water, and if no more rain falls, there will be a considerable deficiency in all descriptions of produce.		Wagra ...	0	28
		Broach ..	0	0
		Unklesur ...	0	25
		Mandvee ...	2	36
		Bardolee ...	2	78
		Oolpar ...	0	97
		Soopa ...	2	14
		Chicklee ...	3	76
		Bulsar ...	3	22
		Bugwara ...	2	16

CANARA.

There have been good falls of rain throughout the district, and the crops are in good condition. Fever has increased, and some deaths therefrom are reported.

BELGAUM.

No.	Names of Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter. In.	Cts.
1	Padshapoor ..	In Bagulkote and Budamee the fall of rain was good, and in other Talookas it was partial. The jowaree and other dry crops are doing well. The rice crops, which are now in ear, are suffering from want of sufficient moisture. The crops on the plain have suffered to some extent by want of sufficient fall of rain. An early fall of rain is much needed.	Good, with the exception of a slight prevalence of fever in Beedee and the Chundghur Mahal.	0	50
2	Sumpgaum ...			0	52
3	Beedee ...			0	33
4	Chikodee ...			0	20
5	Purusghur .			0	8
6	Bagulkote ...			3	4
7	Budamee ...			1	57
8	Hoongoond ..			0	39
9	Gokak ...			0	0
10	Uthnee ..			0	81

Weather Reports for the Fortnight ending 30th September 1864.

KAIRA.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.	In.	Cts.
A good fall of rain was much required throughout this Collectorate to revive the rice and other crops, which had begun to look sickly, and to dry up. Very little rain, however, fell, and in some of the districts only during the fortnight under report, but the fall was so scanty and partial that it did little good. The accounts of the state of the crops (excepting the bajree), the rice, bawta, and kodra in particular, are unfavorable. The bajree crops are reported to be looking well generally.	Good. The cattle are reported to be free from disease.	Kaira ..	0	77
		Mehmoodabad	0	75
		Muhoonda ...	0	·26
		Thasra ...	0	43
		Kuppurwunj ...	0	0
		Borsud	0	0
		Neriad .	0	83

COLABA.

State of the Weather and Crops.	State of Public Health.	Fall of Rain by Pluviameter.	In.	Cts.
The fall of rain during the fortnight was very slight, except in Talooka Ryghur. The crops are suffering from want of rain in Talookas Alibagh, Sankse, and Rajpooree.	31 persons are reported to have died of Cholera at the following places in Talooka Alibagh :— 10 in the town of Alibagh. 6 at Thull. 12 at Cheol. 8 at Reodunda.	Alibagh ...	0	25
		Sankse ...	0	74
		Rajpooree ...	0	59
		Ryghur ...	2	45

AHMEDNUGGUR.

Talookas.	State of Crops.	State of Public Health.	Measured during the past fortnight ending 30th Sept. 1864.		Total measured during the Season.	
			In.	Cts.	In.	Cts.
Ahmednuggur - - -	The sowing of the rubbee is in progress. The crops are doing well, but another fall of rain is required.	General state of public health good. Fever is prevalent in Peint, and cattle are reported to be dying there in large numbers.	1	9	17	38
Ankolah - - -			1	58	15	10
Jhumkheir - - -			4	42	25	33
Parnair - - -			2	92	13	56
Tiroor - - -			1	35	5	33
Kurjut - - -			3	1	14	37
Newassa - - -			2	20	15	77
Yeola - - -			0	65	13	82
Kopergaom - - -			3	35	15	54
Sungumnair - - -			2	4	10	71
Rahooree - - -			4	85	17	3
Shewgaom - - -			3	0	18	73
Nassick - - -			0	44	14	77
Chandore - - -			3	39	18	48
Neephar - - -			0	33	10	42
Sinnur - - -			1	1	14	93
Dindoree - - -			1	20	20	99
Kownaee - - -			2	20	105	0
Peint - - -			0	40	96	35
Vinchoor - - -			1	85	15	26
		Average -	2	5	23	92

SATTARA.

No.	Names of Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.	
				In.	Cts.
1	Mahableshwur -	During the fortnight under report, rain fell abundantly in these two districts, and the khureef crops were in a prosperous condition.	Good - -	4	32
2	Punderpoor -		Do. - -	9	12
3	Jaolee -	The fall of rain was scanty and partial, and consequently the khureef crops had suffered some injury in all these districts, excepting Jaolee, Patun, and Khanapoor Talookas, where they were in a thriving condition.	Do - -	1	5
4	Patun -		Do. - -	0	97
5	Khanapoor -		Do - -	0	58
6	Targaom -		Do. - -	0	60
7	Kurar -		Do. - -	0	23
8	Walwa -		Do. - -	0	91
9	Tasgaom -		Do. - -	0	50
10	Khutao -		Do. - -	1	12
11	Koregaom -		Do. - -	0	0
12	Waee -		Do. - -	2	8
13	Sattara -		Do. - -	1	76
14	Maun -		Do. - -	1	50
15	Malseerus -		Do. - -	0	0

CANARA.

In the Talookas below the Ghats, the crops were ripe, and cutting operations had commenced, and fever prevails to a slight extent. In the above Ghat Talookas, the crops were doing well. With the exception of some of villages on the Dharwar Frontier, where fever still prevails, these Talookas are in general healthy.

DHARWAR.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.
Dharwar ..	Rain fell slightly in this Talooka, and, with the exception of jowaree, which in some places has been attacked by grubs, the other crops were in good condition.	Good ...	1 inch and 29 cents at Dharwar, and 1 inch and 74 cents at Moogud.
Bunkapoor ...	Ditto ditto ditto ..	Good, excepting the village of Makapoor, where fever and ague exist.	1 inch and 37 cents at Seegaom.
Hooblee ...	Ditto ditto ditto. The rice crop in a few villages was drying up for want of more rain.	Good.	2 inches and 36 cents at Hooblee.
Hangul .	Ditto ditto ditto. Jowaree healthy.	Good .	1 inch and 22 cents at Hangul.
Kulgutghee...	Rain slight, and all the crops were flourishing.	Good, excepting a few villages where fever and ague existed.	3 inches at Kulgutghee.
Kurujgee ...	Ditto ditto ditto ...	Good ...	2 inches and 55 cents at Kurujgee.
Nowlgoond...	Ditto ditto ditto ...	Good	3 inches and 55 cents at Nowlgoond, and 72 cents at Nurgoond.
Dumbul	Ditto ditto ditto	Good	72 cents at Gudug and 1 inch and 88 cents at Dumbul.
Raneebednoor	Ditto ditto ditto	Good	75 cents at Raneebednoor.
Kode ...	Ditto ditto ditto ...	Good	57 cents at Ruttee-hullee.
Roan	Rain very slight and partial, state of the crops middling, and in some places withering; more rain was required.	Good	1 inch and 23 cents at Roan.

RUTNAGHEREE.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter kept at Rutnagheree.
Malwan	The fall of rain was deficient, and the later crop of rice was suffering from want of moisture. The rain is still required, and, if it falls soon, no serious damage would ensue. The naglee crop is said to be in such excellent and flourishing state that it had never been so within the last 10 years.	District healthy ...	*September 16th to 30th.* In. 1 Cts. 32
Viziadroog ...	The rain was very scanty, and if it does not rain soon, great damage will occur. The early crops are now being reaped.	Ditto ditto; 25 head of cattle died from disease in four villages of Turf Soundul.	
Rutnagheree .	Ditto ditto ditto ...	Ditto ditto; 40 head of cattle died from disease in the Sytowrey Petah.	
Anjunwell ..	Ditto ditto ditto ...	Ditto ditto; 7 persons died from dysentery, and 8 from cholera in the village of Kurbowney.	
Sooverndroog	Ditto ditto ditto ...	Ditto ditto; 10 persons died from cholera in the Bankote Petah.	

SURAT.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.		
			In.	Cts.
The fall of rain during the period embraced in this report was occasional and very slight in some districts, while in most there was no rain at all.	All the districts continue healthy, except Broach, where fever prevails to a slight extent.	Chowrassee (City of Surat) ...	0	0
		Jumboosur ...	0	0
		Ahmode ...	0	22
		Wagra ...	0	0
		Broach ...	0	0
The bajree and jowaree crops are reported to be in fair condition. The rice, cotton, and other crops are reported to have suffered from want of water.		Unclesur ...	0	0
		Mandvee ...	0	36
		Bardolee ...	0	0
		Oolpar ...	0	0
		Soopa ...	0	42
		Chicklee ...	0	80
There will be a considerable deficiency in all descriptions of produce if no more rain falls.		Bulsar ...	0	97
		Bugwara ...	0	15

SHOLAPOOR.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.		
				In.	Cts.
Sholapoor ...	Rain fell more or less in 129 villages; $\frac{4}{16}$ths of khureef and $\frac{4}{16}$ths of rubee sown.	Good - -	Civil Hospital	0	0
			Mundroop ...	4	83
Barsee ...	Ditto 116 villages, $\frac{6}{16}$ths of khureef and $\frac{9}{16}$ths of rubee ditto.	Do. - -	Barsee ...	2	90
Marah ...	Ditto 106 ditto; $\frac{4}{16}$ths ditto and $\frac{7}{16}$ths ditto ditto.	Do. - -	Marah ...	4	26
			Mohole ..	0	70
Kurmalla ...	Ditto 65 ditto; $\frac{4}{16}$ths ditto and $\frac{10}{16}$ths ditto ditto.	Do. - -	Kurmalla ...	3	15
Indee ...	Ditto 111 ditto; $\frac{6}{16}$ths ditto and $\frac{4}{16}$ths ditto	Do. - -	Indee ...	4	0
			Churchan ...	4	60
Hypurgee ..	Ditto 61 ditto; $\frac{6}{16}$ths ditto.	Do. - -	Hypurgee ...	3	30
			Almella ...	1	48
Moodebehal...	Ditto 128 ditto; $\frac{10}{16}$ths ditto and $\frac{1}{16}$th ditto ditto.	Do. - -	Moodebehal ..	0	86
Mungolee ...	Ditto 95 ditto; $\frac{6}{16}$ths ditto and $\frac{3}{16}$ths ditto ditto.	Do. - -	Mungolee ...	0	90
Beejapoor ...	Ditto 70 ditto; $\frac{12}{16}$ths ditto and and $\frac{1}{16}$th ditto ditto.	Do. - -	Beejapoor ...	1	50

POONA.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.		
				In.	Cts.
1. Sewnere. 2. Pabul. 3. Kheir. 4. Mawul. 5. Haveilly. 6. Poorundhur. 7. Indapoor. 8. Bheemthurry.	During the fortnight under report, there have been partial showers of rain throughout these districts, and the early crops are reported to be doing well only where there has been sufficient fall of rain. The sowing of rubbee crops has been commenced in the Talookas of Sewnere, Poorundhur, and Bheemthurry only; in the rest of the Talookas, rubbee sowing has been delayed owing to want of rain.	With the exception of the Pabul and Bheemthurry Talookas, in the former of which, ague and fever, and in the latter, cattle disease, are reported to have made their appearance, there has been no disease prevalent throughout the Collectorate during the last fortnight.	Joonere ...	1	85
			Brahminwara	0	97
			Pabul ...	1	3
			Kheir ...	0	9
			Ghorey ...	0	95
			Khurkalla ...	0	51
			Pour ...	0	25
			Civil Hospital, Poona ...	1	50
			Sassoor ...	0	22
			Soopa ...	1	1
			Kullus	not received.	
			Pattus	0	77

TANNA.

State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.					
		Fall during the Fortnight.			Total fall up to 30th September 1864.		
			In.	Cts.	In.	Cts.
There has been little or no rain during the fortnight under report, and there is every probability of a partial failure in the crops.	Some cases of Cholera are reported to have occurred at Chicklolee and Callian in the Callian Talooka, at Elephanta, and at the village of Audheree in Salsette Talooka. Also slight disease amongst cattle is reported to be prevailing in some parts of the principal Division. Otherwise the state of public health is good.	Sunjan	1	22	57	66
		Mahim ...	0	0	44	76
		Kolwan ...	0	13	150	57
		Mokhara ...	1	58	78	60
		Moorbaur ...	2	72	72	92
		Bassein ...	0	0	53	96
		Pouwell ..	0	59	91	27
		Nusrapoor	0	87	79	8
		Tanna .	0	79	76	0
		Matheran ...	11	51	237	4
General Report of the whole season.						
Up to the middle of September, the fall of rain had been good and sufficient, and the crops were in a thriving condition. But there having been little or no rain since the middle of September, and as it only commenced to fall in the latter end of the month of June, there is every probability that the yield throughout the gerater part of the principal Division will be considerably below the average.	The state of public health on an average has been good during the season. Cholera visited some parts of the principal Division, but it was slight and of short duration. Also there has been slight disease amongst cattle during the season.					

BELGAUM.

No.	Names of Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter. In.	Cts.
1	Padshapoor ..	There was a good fall of rain in Sumpgaum, Purusghur, Chikodee, and Uthnee. In Padshapoor, Beedee, Bagulkote, Budamee, and Gokak, it was partial, and in Hoongoond, very heavy. The crops in general are doing well, but the rice crop in Beedee and Padshapoor have suffered from want of sufficient fall of rain.	Good, with the exception of a slight prevalence of fever in Beedee and the Chundghur Mahal.	1	29
2	Sumpgaum .			2	34
3	Beedee ...			0	64
4	Chikodee .			1	25
5	Purusghur ...			3	94
6	Bagulkote			0	66
7	Budamee ..			0	72
8	Hoongoond ...			8	12
9	Gokak ...			0	66
10	Uthnee .			3	23

Weather Reports for the Fortnight ending 15th October 1864.

DHARWAR.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter.
Dharwar ...	No rain fell in this Talooka, and the crops are drying up for want of it; jowaree being in some villages attacked by grubs. The sowing of gram and wheat in progress.	Good	57 cents at Dharwar, and none measured at Moogud.
Hooblee	Ditto ditto ditto	Good ...	25 cents at Hooblee.
Kode ...	Ditto ditto ditto	Good .	37 cents at Rutteehullee.
Kulgutghee ..	Rain fell slightly in some villages of this Talooka. Sugarcane is thriving. Rice, excepting where irrigated, is drying up.	Good, excepting a few villages where fever and ague exist.	75 cents at Kulgutghee.
Hangul ...	Ditto ditto ditto	Good, excepting a few villages where fever and ague and cattle disease exist.	None measured at Hangul.
Bunkapoor .	Ditto ditto ditto	Good, excepting the village of Neerulgee, where fever and ague exist.	None measured at Bunkapoor.
Raneebednoor.	Rain fell slightly in a few villages. The crops sown in the black soil are in good condition, and those in red soil are drying up.	Good ...	None measured at Raneebednoor.
Kurujgee ...	Ditto ditto ditto	Good	81 cents at Kurujgee.
Roan	Ditto ditto ditto	Good ...	None measured at Roan.
Dumbul ...	The crops are in good condition, but more rain was required.	Good ...	96 cents at Gudduck, and 1 inch and 16 cents at Dumbul.
Nowlgoond ..	Rain fell throughout this Talooka, and the crops are flourishing. Owing to heavy rain, the bank of the Sunkdal Tank had burst, and injured the jowaree crops around to some extent.	Good ...	85 cents at Nowlgoond, and 5 inches and 25 cents at Nurgoond.

AHMEDNUGGUR.

Talookas.	State of Crops.	State of Public Health.	Measured during the past fortnight ending 15th Oct. 1864.		Total measured during the Season.	
			In.	Cts.	In.	Cts.
Ahmednuggur - - -	Rain is required for the rubbee crop, which, in some parts, has not yet been sown. The khurreef crop in places is ready for cutting, but in other parts it is said to be suffering from want of rain.	General state of public health good. Fever is reported in Peint, and cattle are dying there.	0	8	17	46
Ankolah - - -			0	13	15	23
JhumRheir - - -			0	0	25	33
Parnair - - -			0	0	13	56
Tiroor - - -			0	15	5	48
Kurjut - - -			0	0	14	37
Newassa - - -			0	0	15	77
Yeola - - -			0	0	13	82
Kopergaom - - -			0	0	15	54
Sungumnair - - -			0	0	10	71
Rahooree - - -			0	0	17	3
Shewgaom - - -			0	12	18	85
Nassick - - -			0	54	15	31
Chandore - - -			0	0	18	48
Neephar - - -			0	0	10	42
Sinnur - - -			0	83	15	76
Dindoree - - -			0	0	20	99
Kownaee - - -			0	18	105	18
Peint - - -			0	9	96	44
Vinchoor - - -			Not received		15	26
		Average	0	10	24	5

RUTNAGHEREE.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter kept at Rutnagheree.
Malwan	There was no rain at all in the Soorbha Petah and Salsee Mahal. In the Vingorla Mahal, it was but slight, owing to which it is apprehended that there will be a loss in the proportion of about 6 annas in a Rupee in the produce of wurkus crop, as also there will be a loss of ⅛th part of the produce of rice crop.	District healthy.	
Viziadroog ...	No rain. It is reported that there will be a loss of one-half in the produce of later rice crop, hurreek, nachaee, and wurree, and one-fourth part of the early rice, the reaping of which is fast going on.	Ditto.	
Rutnagheree	No rain. It is said that there will be a deficiency of about one-fourth part in the produce of later rice, and half in that of wurkus crops in the central division, at an equi-distance from the Coast and Ghats, and in the villages situated in the vicinity of the Syadree Range.	Ditto; 3 persons died from cholera, 10 from small-pox.	
Anjunwell ...	Slight rain. The later rice and wurkus crops have suffered damage.	District healthy.	
Sooverndroog	Ditto ditto ditto.	Ditto.	

POONA.

Talookas.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter	In.	Cts.
1. Sewnere. 2. Pabul. 3. Kheir. 4. Mawul. 5. Haveilly. 6. Poorundhur. 7. Indapoor. 8. Bheemthurry.	During the last fortnight slight showers of rain fell in some parts of the Collectorate. Some of the early crops are withering, except at a few places in Poorundhur and Sewnere Districts, where there is moisture enough in the soil. Owing to want of rain, the cultivators have not been able to commence the sowing of the late or rubbee crops in several parts of the Collectorate, and where the sowing of rubbee has been completed, the want of rain is much felt	With the exception of the Pabul and Poorundhur Talookas, where cattle disease and ague fever are reported to have made their appearance, the public health was good throughout the Collectorate during the fortnight under report.	Joonere ...	0	60
			Brahminwara ...	0	5
			Pabul	0	0
			Kheir	0	5
			Ghorey	0	72
			Khurkalla	0	4
			Pour	0	2
			Civil Hospital, Poona	0	77
			Sassoor	0	5
			Soopa	0	78
			Kullus	0	0
			Pattus ..	0	21

SATTARA.

No.	District.	State of the Weather and Crops.	State of Public Health.	Quantity of Rain by Pluviameter. In.	Cts.
1	Mahableshwur	Little or no rain fell throughout the Collectorate during the fortnight under report. The khureef crops have suffered considerable damage, and the sowing of rubbee crops has been impeded.	Good	0	0
2	Patun		Do.	0	15
3	Jaolee		Do.	1	2
4	Sattara ..		Do. ..	0	5
5	Waee		Do. ..	0	0
6	Koregaom		Do.	0	0
7	Targaom		Do. ...	1	25
8	Kurar		Do. ...	0	39
9	Walwa		Do.	0	41
10	Khutao		Do.	0	0
11	Khanapoor		Do. .	0	0
12	Maun		Do.	0	0
13	Tasgaom		Do. ...	1	3
14	Malseerus .		Do.	0	38
15	Punderpoor		Do.	0	0

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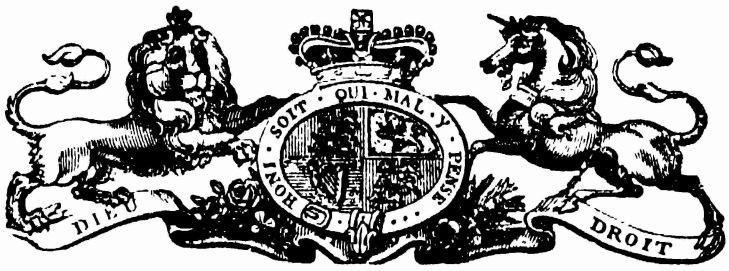
No. 50.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, DECEMBER 17, 1864.

Home Department.

LEGISLATIVE.

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th November 1864, and is hereby promulgated for general information :—

ACT No. XXVII OF 1864.

An Act to substitute certain declarations for the oaths of qualification taken by Justices of the Peace.

Preamble.

Whereas cases have arisen wherein persons have brought forward conscientious objections to taking the several oaths hitherto administered to Justices of the Peace in order that they may be duly qualified to act under Commissions of the Peace; It is enacted as follows :—

Repeal of Section I of Act XVI of 1841.

1. Section 1 of Act XVI of 1841 is hereby repealed.

Justices of the Peace to be capable of acting as such on making certain declarations.

2. All persons who are or shall be nominated and appointed in any Commission of the Peace, shall be capable of acting as Justices of the Peace in every respect according to the terms of such Commission, upon making and subscribing before any other Justice of the Peace or the Chief Civil Officer of any Station within the places in and for which any such Commission shall have issued, declarations to the following effect :—

"I declare that I will be faithful and bear true allegiance to Her Majesty Queen Victoria."

"I declare that I will truly and faithfully discharge the office of a Justice of the Peace."

Subscriptions to such declarations where to be deposited.

3. The subscriptions of such persons to the said declarations shall be deposited and kept with the records in the Home Department of the office of the Secretary to the Government in the Province wherein such declarations shall have been made.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Dept.

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th November 1864, and is hereby promulgated for general information :—

ACT No. XXVIII OF 1864.

An Act to provide for the extension of Act XXI of 1856 (to consolidate and amend the law relating to the Abkárí Revenue in the Presidency of Fort William in Bengal), to the provinces under the control of the Lieutenant-Governor of the Punjab.

Preamble.

Whereas it is expedient to empower the Governor-General of India in Council to extend the provisions of Act XXI of 1856 (*to consolidate and amend the law relating to the Abkárí Revenue in the Presidency of Fort William in Bengal*), and of Act XXIII of 1860 (*to amend Act XXI of* 1856), to any province or place under the control of the Lieutenant-Governor of the Punjab : It is enacted as follows :—

Provisions of Act XXI of 1856 and of Act XXIII of 1860 may be extended to the Punjab.

1. It shall be lawful for the Governor-General of India in Council by notification in the *Gazette of India*, to extend all or any of the provisions of the said Act XXI of 1856 relating to the manufacture of spirits and the sale of spirituous and fermented liquors and intoxicating drugs, and of the

said Act XXIII of 1860, to any of the provinces or any part or parts thereof under the control of the Lieutenant-Governor of the Punjab.

Powers to be exercised under said Acts in what Courts and Officers to be vested.

2. The powers to be exercised under any of the provisions of the said Acts shall be vested in such Courts and Officers as the said Lieutenant-Governor may with the sanction of the Governor-General in Council appoint for the purpose.

Levy of Duties under said Acts, under orders of Punjab Government, legalized.

3. No proceedings at law shall be taken against any Officer, for any act done or omitted on or after the eighteenth day of April 1864 by virtue of any order of the Government of the Punjab heretofore made, directing the levy of any such Duty as is authorized by the said Acts XXI of 1856 and XXIII of 1860 to be levied.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Dept.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 9th December 1864, and was referred to a Select Committee, with instructions to make their report thereon in two weeks:—

No. 24 OF 1864.

A Bill to authorize the Governor-General of India in Council to extend to the Non-Regulation Provinces under the immediate administration of the Government of India certain Acts and Regulations not in force in those Provinces.

Preamble.

Whereas it is expedient to authorize the Governor-General of India in Council to extend to the Non-Regulation Provinces under the immediate administration of the Government of India, certain Acts and Regulations not in force in the said Provinces; It is enacted as follows:—

Governor-General may extend to certain Non-Regulation Provinces Acts and Regulations not in force there at the passing of this Act.

1. From and after the passing of this Act, it shall be lawful for the Governor-General of India in Council, from time to time, by notification in the Gazette of India, to extend to any Non-Regulation Province under the immediate administration of the Government of India, the operation of any Act or Regulation, or of any portion of any Act or Regulation, in force at the time of the passing of this Act in any part of British India subject to the general Regulations. The Governor-General of India in Council may direct by whom any powers or duties incident to the provisions applied under this Section shall be exercised or performed, and may make any order which shall be deemed requisite for carrying such provisions into operation.

STATEMENT OF OBJECTS AND REASONS.

The Government of India is frequently applied to by the chief local authorities of Territories under its immediate administration, to extend thereto Regulations and Acts in force in the Provinces subject to the general Regulations. When the Regulation or Act proposed to be extended contains no provision authorizing its extension beyond the place to which the Act or Regulation immediately applies, recourse to legislation becomes necessary. This causes delay, and leads to multiplication of Statutes; and it has been proposed, therefore, as the better and more convenient course, that a general Bill should be introduced, authorizing the Governor-General of India in Council to extend to any Non-Regulation Province any Act or Regulation in force in other parts of British India. This is the object of the present Bill. The Bill will apply only to Acts and Regulations in existence at the time of the passing of the Bill.

H. B. HARINGTON.

The 29th November 1864.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Department (Legislative).

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 9th December 1864, and was referred to a Select Committee, with instructions to make their report thereon in five weeks:—

No. 28 OF 1864.

A Bill to provide for the maintenance of the Rural Police in the Territories under the Government of the Lieutenant-Governor of the North-Western Provinces.

Preamble.

Whereas it is expedient to provide for the better maintenance of the Rural Police in the Territories under the Government of the Lieutenant-Governor of the North-Western Provinces; It is enacted as follows:—

"Number."

1. The singular number of words in this Act includes the plural, and the plural number includes the singular.

Proprietors of estates in districts affected by this Act may assess and collect house tax.

2. The proprietor of any estate situated in any District or part of a District to which the provisions of this Act may be extended, shall have authority to assess and collect, for the purposes of this Act, a sum not exceeding one rupee per annum from the occupant of every house upon such estate. It shall be competent to the local Government to determine what buildings or tenements shall be held to constitute a separate house for the purposes of this Act.

Assessments to be due annually with first instalment of rent.

3. The sum so assessed shall be held to fall due, in advance for the coming year, with the first instalment of agricultural rents payable in the vicinity in that year, and may be realized by the same processes as rent. The law for the time being in force relating to the recovery of rent shall be held applicable to demands leviable under the foregoing Section. Provided that no person shall be liable to be ousted from his house or tenement for non-

payment of any assessment levied under the foregoing Section. Complaints against Lambardárs for unlawful collection of such assessments shall be treated as falling under Clause 3, Section **23**, Act X of 1859.

Regulation IX of 1833 Sections 12 to 15 to apply.

4. Sections 12 to 15 of Regulation IX of 1833, shall be applicable to assessments under this Act.

Persons assessed may petition against assessment, and Collector may abate or remit same.

5. Any person assessed under Section **2** of this Act may, by petition on unstamped paper, complain to the Collector of the District against such assessment, on the ground of inability to pay the same; and the Collector shall be competent to abate, or wholly to remit, the assessment, if he shall deem that the circumstances of the complainant require such abatement or remission.

Collector may assess yearly contribution for purposes of this Act.

6. It shall be lawful for the Collector or for any Officer making settlements of Land Revenue, to assess upon any estate, as aforesaid, a sum to be contributed yearly by the proprietors for the purposes of this Act, not exceeding the aggregate of the house assessments in any such estate, less ten per cent. Such assessment shall be over and above any Municipal cess or percentage levied on the jama for similar purposes.

Such assessment may from time to time be altered.

7. The sum so assessed shall be liable to be altered from time to time with the sanction of the local Government, or of any Officer specially nominated for the purpose by such Government.

Act to apply to Muáfí and Nazrána Estates.

8. The provisions of this Act shall be applicable to Muáfí and Nazrána Estates. Besides the assessments made by the Collector under Section **6** of this Act, it shall be lawful to levy upon the Muáfídárs, or (where a sub-settlement shall have been made) on the sub-proprietors, or on the Nazrânadárs, a Municipal cess not exceeding two rupees twelve annas per cent. of the jumma at which their estates would have been rated if not held under a Muáfí or Nazrána title.

Government to determine how and when assessments to be paid.

9. The local Government may determine by what instalments and at what times the assessments payable under Sections **6** and **8** shall be paid. Any arrear of such assessments may be realized by the same processes and under the same rules as arrears of Land Revenue.

Application of assessment.

10. Assessments realized under this Act may be disbursed, under the sanction of the local Government, for any purposes of Village Police, or for any sanatory purpose, or purpose of general improvement connected with the rural administration, within the District in which it is collected.

Persons empowered to nominate Village Watchmen shall do so within fifteen days after occurrence of vacancy.

11. Every proprietor or other person in whom is vested the right of nomination of Village Watchmen, shall nominate a fit and proper person within fifteen days of the occurrence of any vacancy in the office of Watchman on his estate; and the person so nominated shall after due enquiry be appointed or rejected by the Magistrate at his discretion, or by any Officer duly authorized by him for the purpose. In default of a nomination within fifteen days of the occurrence of a vacancy or of the rejection of a nominee, the proprietor or other person in whom is vested the right of nomination shall be liable to a daily fine not exceeding one rupee until a fit and proper nomination shall have been made.

Power to Government of N. W. Province to extend this Act.

12. It shall be competent to the Government of the North-Western Provinces to extend the provisions of this Act to any District or part of a District within its jurisdiction. But this Act shall have no force in any town or village to which Act XX of 1856, or any other special Act for Police or Municipal purposes, may be extended.

Power to Governments of India and of the Punjab to extend this Act.

13. The Government of India may extend the provisions of this Act to any Province under its immediate administration; and the Government of the Punjab may extend its provisions to any part of the Territories under its government.

STATEMENT OF OBJECTS AND REASONS.

This Bill has been prepared with the view of improving the system of remunerating the Village Police in the North-Western Provinces. Their salary at present forms a charge upon the rental of the estates to which they are appointed. At the time of Settlement, an adjustment is effected by which, in making the assessment of the Land Revenue, one-half of the expense for Village Police falls upon the Government, a corresponding reduction being allowed in the Revenue; and one-half upon the Zamíndárs. Thus a moiety of the charge comes to be a deduction from the profits of the proprietor.

This system is faulty in two respects. In the first place, it presses unequally. The number of Watchmen is regulated by the number of houses within the limits of each estate at the time of Settlement. Where the estate is small and the number of houses large, the loss to the proprietors, who have to defray the salary of several Watchmen, is considerable. Where the estate is large and the houses few, the demand falls lightly. And where there are no houses, or a number insufficient for the charge of a chaukídár, the estate is subject to no demand at all, although such a property derives material benefit from the Village Police of the vicinity. In short, the incidence of the assessment is not uniform and fair.

Second.—The appointment of chaukídárs, once made, continues unaltered during the term of the Settlement. There is no provision for contracting or enlarging the number to meet variations in the population and the growth or decline of villages. In the case of temporary Settlements, this can be remedied at the next revision; but wherever the permanent Settlement is introduced, such a re-adjustment would not be possible.

It is proposed to amend this system :—

(1.) By imposing an uniform 'Municipal Cess' at two rupees twelve annas per cent. on the Land Revenue of all estates without exception. The obligation for this payment will be secured by the Settlement engagement; but authority is required from the Legislature to enforce a corresponding

demand in Muáfí and Nazrána villages, the proprietors of which are bound to make the same provision for the Village Police as the proprietors of assessed estates.

(2.) By empowering proprietors to levy a sum not exceeding one rupee on the occupants of every house within their several estates. The ordinary objections to a Chaukídárí house tax will not apply to the system proposed in this Bill, inasmuch as the tax will not be assessed and collected by Government Officials, but in the same manner as other village rents and dues, by the Zamíndár himself. Dues of this nature are already taken by the proprietors in various parts of the country, and there is nothing in the practice distasteful to the people. The action of the Collector will be restricted to complaints of illegal demand, or of inability to pay. The provisions of the Rent Law will be made generally applicable to those assessments, which will be brought, like other rents and dues, upon the village records and accounts.

Proprietors will be assessed by the Collector in the aggregate amount of the house assessments for their several estates, after making a deduction of at least ten per cent. for trouble and risk of collection. The Police assessments thus determined will be liable to revision, under sanction of Government, from time to time, to meet local changes in the population.

The income from the 'Municipal Cess' and the Police assessments will form a fund to be devoted first of all to the payment of the Village Police. Any surplus remaining after this has been done, it is proposed to hold available for sanatory purposes, or for other purposes of general improvement connected with the rural administration;—in which category perhaps local Agricultural Exhibitions, and other measures calculated to advance the material prosperity of the rural population, might be embraced. The surplus will not be large; but the 'Municipal Cess' has been fixed at two rupees twelve annas per cent. with the view of providing, as in Oudh, a small margin.

The Act will have effect only in the Districts or parts of Districts to which it may be extended by the local Government, and provision has been made for its adoption by the Government of the Punjab, and also by the Supreme Government, whenever it may seem expedient.

W. MUIR.

The 29th November 1864.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Department (Legislative).

HOME DEPARTMENT.

No. 6494.

Fort William, the 10th December 1864.

Notifications.—The Reverend C. W. Cahusac, Chaplain on the Bengal Establishment, and the Reverend R. A. H. Norman, Junior Chaplain on the same Establishment, returned from sick leave to Europe on the 29th ultimo, per Steam Ship *Mooltan.*

The services of the Reverend C. W. Cahusac are placed at the disposal of the Government of the North-Western Provinces, and those of the Reverend R. A. H. Norman at the disposal of the Government of Bengal.

No. 6495.

The 13th December 1864.

The undermentioned gentlemen appointed by the Secretary of State for India Members of Her Majesty's Civil Service on the Bengal Establishment, reported this day their arrival at the Sand Heads on the 28th ultimo, viz. :—

Messrs. Robert Fulton Rumpini, Frederick William Richards Fryer, George Jasper Nicholls, William Fitzpatrick Meres, Richard Wylme Trafford, Charles Montgomery Rivaz, and James Maurice Pears.

No. 6496.

Consequent on the death of Mr. F. F. Clough, Superintendent of Police, 3rd Grade, British Burmah (lost in the *Persia*) on the 5th of October, the following promotions are made, with effect from the 6th idem, viz. :—

Mr. J. Davis, Assistant Superintendent of Police, to be Superintendent of Police, 3rd Grade.

Mr. L. Anderson, Officiating Assistant Superintendent of Police, to be confirmed in that appointment.

No. 6557.

The 14th December 1864.

The Governor General in Council is pleased, under Section XII of the Covenanted Civil Service Absentee Rules, to grant to the Hon'ble F. B. Kemp, Puisne Judge of the High Court, leave of absence for three months, with effect from the 12th proximo, or any subsequent date on which he may elect to avail himself of the same.

No. 6558.

The services of Colonel H. Bruce, C. B., Inspector General of Police in India, are placed at the disposal of the Government of Bengal, with a view to his appointment as Inspector General of Police in the Lower Provinces.

No. 6559.

Mr. H. B. Riddell reported his return to India from furlough on the 30th November 1864.

No. 6559 A.

Mr. H. B. Riddell is appointed to be Director General of the Post Office of India.

No. 6560.

Mr. A. M. Monteath, on being relieved by Mr. Riddell, will revert to his appointment of Under Secretary to the Government of India in the Home Department.

No. 6561.

The 15th December 1864.

The Governor General in Council has been pleased to grant to Mr. A. M. Monteath, Under Secretary to the Government of India in this Department, leave of absence for two months, under Section XII of the Covenanted Civil Service

Absentee Rules, with effect from the date of his making over charge to Mr. Riddell of the Office of Director General of the Post Office of India.

No. 6562.

The Governor General in Council is pleased to invest Mr. W. Hutton, probationary Extra Assistant Commissioner in Oudh, with the powers of a Subordinate Magistrate of the 1st Class.

No. 6564.

The 16th December 1864.

Captain C. R. Shaw, Senior Assistant Commissioner, 1st Grade, in Oude, now on sick leave, is appointed Cantonment Magistrate of Lucknow, from such date as he may, after his return to India, be enabled to enter upon the duties of that Office.

Captain W. T. McGrigor, Cantonment Magistrate of Fyzabad, will assume charge from Captain H. S. V. Fisher, of the Office of Cantonment Magistrate of Lucknow, and officiate in that appointment until relieved by Captain Shaw.

Captain H. S. V. Fisher, who was appointed Cantonment Magistrate of Lucknow by orders of the 22nd October 1864, No. 5013, assumed charged of that Office on the 27th of September last, and will continue to discharge its duties until relieved by Captain McGrigor, when Captain Fisher will revert to his duties as an Assistant Commissioner of the 1st Class in Oudh.

No. 6565.

The following list of villages in the Gonda District to be charged with the cost of an Extra Police Force, is substituted for that published in General Order No. 3122, dated the 6th October 1864:—

Muddoo ..	...	Raja Kissundut.
Umghuttee	...	Rajah Munkapore.
Muddipoorwah	...	Ditto
Raepore ..	...	Ditto
Rummaypore	...	Ditto
Mullaypore	...	Ditto
Khatraho ..	..	Rajah Kishundutt.
Jiynee ..	...	Mukhdoom Buksh Khan.
Doodarwa ..	...	Rajah Munkapore.

No. 6567.

Captain C. F. Sharpe, District Superintendant of Police, Gonda, has obtained privilege leave of absence from the 10th instant to the 15th January next.

No. 6569.

Mr. M. P. Hanken to be Assistant District Superintendent of Police in the Central Provinces.

No. 6571.

The Governor General in Council is pleased to direct the following addition to be made to List No. I, published under date the 29th September 1854, of parties authorized to send by Post, without actual payment of postage, all letters, packets, or parcels, *bonâ fide* and exclusively on the Public Service, viz. :—

The Superintendent of Vaccination in the Central Provinces.

No. 6576.

The 16th December 1864.

The Governor General in Council is pleased to invest the undermentioned Officers in the Central Provinces with the powers of a Subordinate Magistrate of the 1st Class, described in Chapter II, Section 22 of Act XXV of 1861:—

Lieutenant H. J. Lugard, Assistant Commissioner.

Lieutenant T. H. B. Brooke, Assistant Commissioner.

Lieutenant J. W. Macdougall, Assistant Commissioner.

Lieutenant J. Temple, Assistant Commissioner.

R. N. Cust,

Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

General.

No. 1484.

Fort William, the 5th December 1864.

Extract from the Proceedings of the Govt. of India, in the Foreign Dept.

Read an extract from the Proceedings of Government, in the Home Department, No 3189, dated 5th October, submitting, for further consideration, rules for the future employment of Military Officers in the Civil and Political Departments of the Government.

Observations.—The Governor General in Council observes that, under the rules laid down in the above communication, an Officer appointed to the Political Department must pass an examination in Indian History, Political Economy (Mill), Jurisprudence (Austin, Volume I., and Maine's Ancient Law), Wheaton's International Law and Aitchison's Treaties.

2. If he shall have passed in the first three subjects while in Civil employment, previous to his appointment to the Political Department, he will of course not be required to undergo a second examination in those subjects.

3. As regards the native languages, an Officer, before he can be appointed either to the Civil or to the Political Department, must have passed in Oordoo by the second or higher standard laid down in the Military Department, which appears to be for all practical purposes in Political employ a sufficient test of an Officer's knowledge of Oordoo.

4. The only point, therefore, which seems to remain for consideration in the Foreign Department is whether some further examination shall be required, and whether that examination shall be in *some other* language than Oordoo. The Governor General in Council apprehends that, as regards Political employment directly under the Government of India, the only other language of which a knowledge is essential for Political employment is *Persian*. The Governor General in Council is therefore pleased to direct that Officers who may hereafter be appointed to Political offices directly under the Government of India, or the Punjab Government, shall be required to pass, or to produce a certificate of having already passed, an examination in Persian in addition to the examina-

tion in the subjects prescribed in G. O. No. 3101, dated 5th October last, in the Home Department.

Ordered, that a copy of the above Resolution be published for general information.

No. 1551.

The 13th December 1864.

Lieutenant H. C. A. Szczepanski, appointed in G. O. No. 1501, dated 7th October last, to be an Assistant Commissioner of the 2nd Class, in the Hyderabad Assigned Districts, reported his arrival at Akola on the 10th November.

No. 1552.

Captain W. H. Beynon, Political Agent at Jeypore, made over charge of his Office, on the 17th November, to the Political Agent at Bhurtpore, as a temporary measure, during his absence from Jeypore on duty.

No. 1553.

Lieutenant Colonel G. Verner, Commissioner of the Arracan Division, in Bristish Burmah, resumed charge of his Office on the forenoon of the 5th November from Major R. D. Ardagh.

No. 1554.

His Excellency the Viceroy and Governor General in Council is pleased to accept the resignation by Lieutenant Colonel S. R. Tickell of his appointment as Commissioner of Pegu, preparatory to retiring from Her Majesty's Service, with effect from the date on which he was relieved by Major R. D. Ardagh, viz., the 19th of November 1864.

His Excellency the Viceroy and Governor General in Council is pleased to appoint Major R. D. Ardagh, Deputy Commissioner, 1st Class, in British Burmah, to be Commissioner of Pegu, vice Lieutenant Colonel S. R. Tickell, with effect from the forenoon of the 19th of November 1864.

His Excellency the Governor General in Council is pleased to make the following promotions in the Commission of British Burmah consequent on the promotion of Major R. D. Ardagh :—

Major J. P. Briggs, Deputy Commissioner, 2nd Class (absent on sick leave), to be Deputy Commissioner, 1st Class.

Mr. E. O'Riley, Deputy Commissioner, 3rd Class, to be Deputy Commissioner, 2nd Class.

Mr. T. Shepperd, Deputy Commissioner, 4th Class (absent on sick leave), to be Deputy Commissioner, 3rd Class.

Mr. T. J. Fallon, Assistant Commissioner, 1st Class, to be Deputy Commissioner, 4th Class.

Captain A. R. McMahon, Supernumerary Assistant Commissioner, 1st Class, and Officiating Deputy Commissioner, 4th Class, to be permanent in the grade of Assistant Commissioner, 1st Class.

The Viceroy and Governor General in Council is pleased to make the following appointments in the Commission of British Burmah :—

Lieutenant C. W. Street, Assistant Commissioner, 2nd Class, to officiate as Deputy Commissioner, 4th Class,

Lieutenant G. E. Fryer, 21st Regiment Madras Native Infantry, Probationary Assistant Superintendent of Police, British Burmah, to officiate as an Assistant Commissioner.

No. 1557.

Leave of absence for one year, on medical certificate, is granted to Pundit Rae Kishen Narain, Extra Assistant Commissioner of Jubbulpore, in the Central Provinces, with effect from the date on which he may avail himself of it.

No. 1560.

Baboo Bugwut Doss is appointed to be a Deputy Collector of Settlements (on probation) in the Sumbulpore District, Central Provinces, in succession to Baboo Supnessur Doss, resigned.

POLITICAL.

No. 644.

His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. J. H. Brandow as Consul for Hamburgh at Bassein, in British Burmah.

JUDICIAL.

No. 317.

The 14th December 1864.

Major W. D. Dickson, Officiating Cantonment Magistrate of Neemuch, is invested with the powers of a Magistrate under Section 23 of Act XXV of 1861 within the Neemuch Cantonment.

GENERAL.

No. 1580.

The 15th December 1864.

Mr. G. A. Boswell, Extra Assistant Commissioner, 1st Class, Hyderabad Assigned Districts, has obtained privilege leave of absence for one month from the 23rd November last.

No. 1582.

The Governor General in Council is pleased to sanction the following arrangements in the Oudh Commission :—

Mr. St. George Tucker, C. S., late Commissioner, Baiswarra Division, and Officiating Commissioner, Khyrabad Division, to be Commissioner, Khyrabad Division.

Lieutenant Colonel L. Barrow, C. B., Commissioner, Khyrabad Division, and Officiating Commissioner, Lucknow Division, to be Commissioner, Lucknow Division.

Mr. C. Currie, C. S., Commissioner, Lucknow Division, to be Commissioner, Baiswarra Division.

REVENUE.

No. 285.

His Excellency the Viceroy and Governor General in Council is pleased to notify for general information that the undermentioned Chiefs in the Province of Kattywar, subordinate to the Bombay

Government, have abolished, in perpetuity, the levy of transit duty in their territories:—

The Raj of Drangdra.
The Rana of Porebunder.
The Thacoor Sahib of Dherole.
The Thacoor Sahib of Limree.
The Thacoor Sahib of Palitana.
The Chief of Wullah.
The Chief of Wittulghur.
The Chief of Puchegan.
The Chief of Guddalee.
The Chief of Chumardee.
The Chief of Kotra Peeta.
The Chief of Mallia.
The Chief of Lathee.
The Chief of Vecapoor Khurerec.
The Chief of Limra.
The Chief of Than.
The Chief of Buggusra.
The Chief of Jaitpoor.

GENERAL.

No. 1583.

Capain C. E. Watson, Assistant Commissioner, 2nd Class, Martaban District, British Burmah, made over charge of his Office to Mr. E. O'Riley, Deputy Commissioner, 2nd Class, on the forenoon of the 12th November last, and proceeded on special duty.

No. 1584.

Lieutenant Colonel D. Brown, Deputy Commissioner, 2nd Class, in British Burmah, made over charge of the Amherst District and Treasury to Lieutenant C. W. Street, Assistant Commissioner, 2nd Class, as a temporary measure, on the forenoon of the 24th November last.

C. U. AITCHISON,
Under Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 3968.

Fort William, the 15th December 1864.

Notification.—Mr. S. G. Wyatt, 1st Assistant Auditor General of India, has been allowed one month's privilege leave, commencing from the 19th instant.

No. 3980.

The 16th December 1864.

The Governor General in Council is pleased to direct the publication of the following Despatch from the Right Hon'ble the Secretary of State for India and of its enclosure:—

From H. M.'s Secy. of State for India, to His Excellency the Right Hon'ble the Govr. Genl. of India in Council, (Financial)—No. 262, dated 7th November 1864.

SIR,—I have received your Financial letter of the 23rd of March last, No. 47, forwarding papers containing the opinions of the Members of your Government and of the Local Governments, on the subject of the rules for the grant of leave of absence and furlough to Members of the Covenanted Civil Service, and I proceed to convey to you the decision of Her Majesty's Government on the subject, after a careful consideration of the arguments put forward in the several letters and minutes which accompanied your letter.

2. In Rule 1, it is laid down that when a Civil Servant, on taking his furlough, has declared whether it is for one, one and a half, two, or three years, "the term cannot afterwards be altered." This rule may be modified as follows, "and the term can only be altered with the permission of the Local Government."

3. It was not the intention of Her Majesty's Government that preparatory leave should be withheld from an Officer when about to take his furlough, and the following rule may, therefore, be inserted after Rule 2: "For the interval elapsing between departure from station and the commencement of reckoning absence on furlough, and between the end of reckoning absence on furlough and re-arrival at station, the absentee shall be allowed special leave, calculated at the rate of one day for every 10 miles to be travelled, except when railways or steam-boats are available, when one day for every 100 miles only will be allowed (or the time actually occupied in the voyage when its duration exceeds the time calculated at the rate of 109 miles a day), with seven days at the port of embarkation, provided that a period of three months shall in no case be exceeded, and that the time claimed shall have been spent *bonâ fide* in progress between the place of departure and the place of destination, and during that period the absentee will be entitled to draw a moiety of his allowance."

4. Rule 5 provides for the grant of leave of absence "to any place in India or the seas adjacent" for one month in each calendar year, without deduction from the emoluments of the Civil Servant taking such leave. The intention of the rule, as laid down in Section XII of the old Furlough Rules, was to provide for every Officer having a vacation in the course of each year, but as it might occasionally happen that a Civil Servant would not be able to obtain leave of absence without detriment to the public service, and as it was desirable that in such a case he should not be placed in a worse position in consequence of the faithful discharge of his duties, the privilege was granted of accumulating this leave to a maximum of three months in three years. It was not intended that, by accumulating three months, and adding to that time an additional month without pay, which was named (with the view, as Mr. Harington rightly expresses it, "to guard against accidents or unexpected detentions,") as the maximum period in excess of the leave within which an Officer must rejoin his appointment, he should be enabled to visit England, while retaining his office and full allowances. For such purposes, full provision is made in the Rules for furlough and for leave on urgent private affairs. Her Majesty's Government, however, will not object to omit the words "to any place in India or the seas adjacent," thereby leaving it optional to the Civil Servants to spend their privilege leave where they please.

5. As regards Rule 7, the interpretation placed upon it by the Government of the North-West Provinces is correct. The wording appears to be sufficiently explicit. When an "accumulation" of short leave is due to a Civil Servant, and only "a portion" thereof is taken, he may, with the permission of the Government, take the remainder

at a subsequent time. A rule respecting the "accumulation" of leave could not be intended merely to refer to the division of "one month" into instalments.

6. In Rule 8, after the words "on his return to duty," the following clause may be inserted, 'For the interval elapsing between departure from station and the commencement of reckoning this leave, and between the end of reckoning this leave and re-arrival at station, special leave may be granted in the same manner as is authorized with regard to furlough.

7. Her Majesty's Government do not think it advisable that the leave of absence on urgent private affairs, with retention of office, should be granted more than once, or that it should count as residence in India, and they must decline to alter Rule 8 in this respect.

8. As regards the leave on medical certificate; it is very objectionable that Civil Servants should be absent from India for long periods retaining their appointments, the duties of which cannot, in all cases, be carried on with the same efficiency by Officers who are only temporarily officiating for the absentees. As, however, it may frequently be of great advantage to a Civil Servant that he should be enabled to be absent from India for a second hot season, Her Majesty's Government will grant to an Officer, on the production of the necessary medical certificates, extensions of his leave, with retention of office and half salary, to a maximum of twenty months from its original commencement, provided that the total period of absence with allowances shall not exceed three years in all, of which not more than two years and a half shall be on half salary, with retention of office. Sections XI and XII have been altered accordingly.

9. It must be understood that the new rules do not repeal those hitherto in force for regulating deputation allowances, and for limiting the period of service.

10. The modifications in the rules which are authorized in this Despatch will render necessary an alteration in the numbers of the sections of the new rules, and I therefore forward a corrected copy of the Regulations, which I request your Government to publish and bring into operation with as little delay as possible.

NOTE.—The allusions to Rules 5, 7, and 8, in this Despatch, relate to Rules which bore those numbers in a previous draft.

E. H L.

CIVIL SERVICE FURLOUGH AND ABSENTEE RULES.

The following Rules relative to the absence of Civil Servants on furlough and sick leave are substituted for those hitherto in force :—

Leave of absence with pay will in future be only of three kinds, viz.—

Furlough.

Leave on private affairs; viz., short leave (sometimes called privilege leave), or special leave for six months.

Leave on medical certificate.

CHAPTER I.

Furlough.

1. Furlough will be granted for a period of three years during the whole term of service. Civil Servants will have the option of taking the three years at one time, after an actual residence in India of ten years, or of dividing the furlough into three periods of one year each, which may be taken after successive intervals of not less than seven years' residence, or into two periods, which may either be of one and two years, or of one year and a half, respectively, provided that no furlough exceeding one year be taken until after the completion of ten years' residence in India, and that an interval of not less than seven years' residence shall occur between the first and second periods. In every case, it is imperative that a Civil Servant, when taking his furlough, shall declare whether it is for one, one and a half, two, or three years, and the term can only be altered with the permission of the Local Government. Civil Servants taking furlough will vacate their offices. These grants of furlough are subject to the condition that in no case shall a greater number of servants be absent from India on furlough at one time than 10 per cent. of the number on the list of each Presidency, and that, in granting furloughs, the preference shall be given, first, to servants producing medical certificates, in the form prescribed in the Appendix to these Rules, that a visit to Europe is indispensably necessary for the restoration of health, and then to servants in their order of seniority, according to the rank assigned to them on the gradation list of the service. Civil Servants who produce medical certificates in support of applications for furlough, and who are admitted preferentially thereto, are subject to all the conditions applicable to furlough.

2. The furlough allowance granted during the periods specified will be at the rate of £500 per annum, and it will not on any grounds whatever be continued for more than three years.

3. For the interval elapsing between departure from station and the commencement of reckoning absence on furlough, and between the end of reckoning absence on furlough and re-arrival at station, the absentee shall be allowed special leave, calculated at the rate of one day for every 10 miles to be travelled, except when railways or steamboats are available, when one day for every 100 miles only will be allowed (or the time actually occupied in the voyage, when its duration exceeds the time calculated at the rate of 100 miles a day), with seven days at the port of embarkation, provided that a period of three months shall in no case be exceeded, and that the time claimed shall have been spent *bonâ fide* in progress between the place of departure and the place of destination; and during that period the absentee will be entitled to draw a moiety of his allowance.

4. Civil Servants who have taken leave of absence on medical certificate, being at the time eligible to a three years' furlough, cannot be admitted to furlough, except in cases of illness, duly certified, until they have served four years from their last return to duty, and, if not eligible to a three years' furlough when the leave was taken, until they have served two years from their last return to duty, with the same exception as to certified illness. This rule will not apply to leave on medical certificate taken for a period not exceeding three months.

5. An absentee who may obtain leave in continuation of furlough will not be entitled to any allowance during the extension.

CHAPTER II.

Leave on Private Affairs.

6. The Government may grant to Civil Servants leave of absence for one month in each calendar year, without deduction from the salaries and emoluments drawn by such servants; such leave, however, will only be granted when the Government is satisfied that no inconvenience will arise from the departure of the officer seeking it. No second leave can be granted under this rule until the completion of 11 months from the expiration of the last leave, if taken at one time, or from the date of return from any sick leave, or until the completion of six months from the expiration of the last instalment of a leave, if it has been divided. Servants not availing themselves of the indulgence in any one year, may obtain, under the like conditions, leave for two successive months, to commence at or after the expiration of 22 months from the expiration of their former leave; and, if two years elapse without enjoyment of the privilege, leave for three months may, in like manner, be granted at the expiration of 33 months from the termination of the last preceding leave; but no leave shall be granted under this rule for any period exceeding three months. If an officer shall not return at the expiration of the period of leave granted him under this rule, he shall forfeit all pay and allowances during the time of his remaining so absent without leave, and if he shall so continue absent for more than one week beyond the term granted, his office shall become vacant.

7. Civil Servants absent from their stations under medical certificate cannot be admitted to leave under this rule in continuation of their sick leave; and if, while absent under this rule, they be granted extended leave under medical certificate, they shall be considered liable to the rules applicable to leave on medical certificate for the whole period of their absence.

8. As a general rule, when leave is granted under Section 6, such leave will be in one period only, whether for a whole month or less, and not in detached portions to complete one month; but, as an exception to this rule, it shall be discretional with the several local Governments, where good cause is shown for the indulgence, and if it is attended with no public inconvenience, to sanction leave of absence under this rule to such parties as may not have occasion to apply for the whole at once, in two instalments only, which are not to exceed in the aggregate one month within the calendar year. Civil Servants to whom an accumulation of short leave may be due, and who may take a portion thereof, may, at the discretion of the several Local Governments, be allowed to take the remainder at a subsequent time.

9. In cases of very urgent private affairs, when leave can be granted without detriment to the public interests, the Government, on being satisfied of the urgency alleged, may grant special leave of absence for six months on private affairs, provided, however, that for the period of such absence the absentee shall draw no more than half his salary. The leave granted under this section will be computed, if taken in India, from the date of the absentee quitting his station to the date of his return thereto; and if taken to Europe or beyond Indian limits, from the date of the sailing of the vessel on which he may have embarked from the port nearest* to his station to the date of his arrival at the same on his return to duty. For the interval elapsing between departure from station and the commencement of reckoning this leave, and between the end of reckoning this leave and re-arrival at station, special leave may be granted in the same manner as is authorized with regard to furlough (*see* Section 3). No portion of the half salary will be allowed to be drawn, until the absentee shall have returned to his duty. After an absence of six months, any office held by the absentee will become vacant. If this leave be extended on medical certificate, the whole period of absence will be subject to the rules applicable to leave on medical certificate. No second leave can be granted under this rule.

* *Note.*—"Nearest" is intended to have reference not only to distance, but to time occupied in travelling.

CHAPTER III.

Leave of Absence on Medical Certificate.

10. Leave of absence on medical certificate from any Office or Station can only be granted by the Government under which the applicant is employed. Every application for leave must be made publicly through the regular channel, in the Department to which the applicant may belong, and a certificate, countersigned according to the form contained in the Appendix to these Rules, must accompany the application.

11. Upon application duly made, the Government may grant leave of absence on medical certificate to a Civil Servant for any period not exceeding 15 months, without restriction as to the places to which he may resort. During such period, the absentee will be allowed to retain his office, and to draw a moiety of his salary, provided that such moiety shall not exceed Rs. 10,000 (£1,000) per annum, which is to be the maximum drawn as absentee allowance. In cases in which the emoluments of the absentee's office shall not exceed Rs. 5,000 (£500) per annum, no deduction therefrom shall be made for the period of 15 months, nor shall any such deduction be made in other cases as would reduce the absentee's allowance below Rs. 5,000 (£500) per annum. In cases in which the salary shall be less than £500 per annum, the full salary shall be allowed.

12. In the event of the absentee being compelled by the state of his health to apply for an extension of the leave so granted, his application must be supported by a certificate in the form prescribed in the Appendix to these Rules. Upon applications so made, extensions of leave may be granted for any period not exceeding six months at one time; and, until the total period of absence shall have exceeded 20 months, the absentee may retain his office and half salary within the limits above specified. After 20 months' absence his office will be vacated; but he will be permitted to draw a sick absentee allowance of £500 per annum if he be above 10 years' standing and of £250 per annum if not above 10 years' standing. After an absence of three years, all allowances will cease.

13. The period for which a Civil Servant will be granted leave of absence on medical certificate, with allowance, is limited to three years (with the exception of the additional leave hereafter provided for by Sections 15 and 16) during the whole of his service. In the event of his returning to his duty

within three years, and being, at any time after the expiration of two years from the date of his return, compelled again to apply to be absent on medical certificate, he may be granted leave for 15 months, if so much of his three years shall remain unexpired, or for such shorter time as would complete the three years. He will be allowed for any such period to retain his office and half salary; and extensions of this leave may be granted in the same manner as is authorized by Section 12; provided, however, that in no case shall the absentee retain office and half salary for more than twenty months at one time, or for more than two years and a half during the whole period of service.

14. Leave of absence on medical certificate, with allowances, can only be granted in one or two periods, excepting only the additional leave sanctioned by Section 15.

15. Civil Servants who may have been absent for three years on medical certificate with allowances *before the publication of these Rules*, and who may be compelled by ill health, after completing 15 years' total service, to apply for further leave of absence, may be permitted on special grounds to obtain it, but their absence will involve loss of office and salary; the Government of India and subordinate Governments will, however, exercise a discretionary power to grant to them an allowance not exceeding Rs. 5,000 or £500 per annum, for any period not exceeding 12 months.

16. Civil Servants who may have taken sick leave under the rules of May 17th, 1843, which involved loss of appointment, will not be thereby debarred from taking leave again under Sections 11 and 12 of these rules.

17. The period of absence granted under this Chapter will be computed, if the absentee shall proceed to a sanitarium within the Presidency, from the date of his arrival thereat to the date of his quitting the sanitarium; if to any place beyond the Presidency, but within the Continent of India, from the date of his leaving the frontier of his own Presidency to the date of his return thereto; and if he shall proceed to sea, from the date of the sailing of the vessel on which he may have embarked from any port in India, which is not more distant* from his station than the principal port of his own Presidency, to the date of his arrival at any port within the Presidency to which he belongs, or at any other port which is not more distant from his station than the principal port of his own Presidency.

Vide Note to Section 9.

18. For the interval elapsing between departure from station and the commencement of reckoning absence on sick leave, or between the end of reckoning absence on sick leave and re-arrival at station, the absentee shall be allowed special leave, calculated in the same manner as is authorized with regard to furlough (*see* Section 3), and during that period he will be entitled to draw the same salary as is allowed by Section 11.

19. Furlough to the extent of three years will count as service, and absence on medical certificate to the extent of one year will reckon as service and residence in India, in qualifying for an annuity, the period of 25 years' service and 22 years' residence being retained.

MEMBERS OF COUNCIL AND JUDGES OF THE HIGH COURT.

20. These rules are not applicable to ordinary Members of Council, to whom, under Section 26 of Act XXIV & XXV Vict., cap. 67, leave of absence may be granted under medical certificate for a period not exceeding six months with half salary, which is only payable on return to duty. Nor do they apply to Judges of the High Court, for whom special rules have been framed.

MILITARY OFFICERS.

21. Military Officers employed in the Civil Department will be subject to the Military Furlough Regulations.

APPENDIX.

The medical certificate to be furnished by an applicant for furlough or sick leave shall be in the following Form:—

I, *A. B.*, Surgeon at, or of, do hereby certify that *C. D.*, of the Civil Service, is in a bad state of health, and I solemnly and sincerely declare that, according to the best of my judgment, a change of air is essentially necessary to his recovery, and do therefore recommend that he may be permitted to proceed to sea [*or to such place as the Surgeon may think proper, expressing it in the certificate*].

The following form shall be observed by the principal Medical authority at the nearest principal station, in countersigning the Surgeon's certificate:—

We [*or* I] do hereby certify that, according to the best of our [*or* my] professional judgment, after careful personal examination of the case, we [*or* I] consider the state of health of *C. D.* to be such as to render leave of absence for a period of absolutely necessary for his recovery.

If the applicant for an *extension of leave* on medical certificate be residing within 20 miles of London, a certificate in the second of the above forms must be produced from the Examining Physician attached to the India Office. If residing beyond that distance from London, certificates in the same form must be produced from two Medical practitioners.

The rules will come into effect from this date.

No. 3993.

Mr. E. S. Byrne, Chief Assistant in the Office Establishment of the Auditor General of India, to officiate as First Assistant Auditor General during the absence of Mr. S. G. Wyatt on privilege leave, or until further orders.

Mr. G. W. Macleod, Chief Assistant in the Office of the late Civil Pay Master, Bengal, to officiate as Fourth Assistant Auditor General during the absence on privilege leave of Baboo Khetter Mohun Chatterjee, or until further orders.

E. H. LUSHINGTON,

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 12th December 1864.

No. 1011 *of* 1864.—The services of Captain H. A. Prinsep, of the late 3rd European Regiment, Officiating Cantonment Magistrate of Agra, are replaced at the disposal of His Excellency the Commander-in-Chief from the date he was relieved by Major Warde.

No. 1012 *of* 1864.—The undermentioned Officer has reported his return from England :—

	Date of arrival at Fort William.
Captain C. K. M. Walter, of the Bengal Staff Corps, Political Agent, Bhurtpore.	18th October 1864.

The 13th December 1864.

No. 1013 *of* 1864.—Major (Brevet Lieutenant Colonel) D. C. Shute, of the late 19th Regiment Native Infantry, Deputy Assistant Quarter Master General, Lahore Division, is allowed leave of absence from the 15th Nevember 1864 to the 15th January 1865, to visit Bombay, preparatory to applying for leave to Europe on medical certificate under the new Regulations.

No. 1014 *of* 1864.—The services of Assistant Surgeon F. Parsons, late in medical charge of the 5th Punjab Infantry, are at his own request placed at the disposal of His Excellency the Commander-in-Chief, with effect from the date on which he joined the Field Hospital at Nowakilla in December 1863.

No. 1015 *of* 1864.—With reference to the Notification issued by the Government of the North-Western Provinces, No. 3629 A of the 29th ultimo, the services of Lieutenant H. U. Smith, of the late 46th Regiment Native Infantry, Officiating Inspector in the Department of Public Instruction, Kumaon Circle, are replaced at the disposal of His Excellency the Commander-in-Chief, with effect from the date of Captain (Brevet Major) E. Smyth's return from leave.

No. 1016 *of* 1864.—With reference to the Notification issued by the Government of the North-Western Provinces, No. 3630 A of the 29th ultimo, the services of Lieutenant G. E. Reade, of the General List, Infantry, Aide-de-Camp to His Honor the Lieutenant Governor, are replaced at the disposal of His Excellency the Commander-in-Chief, with effect from the date of expiry of the leave granted him in North-Western Provinces' Notification No. 3198 A, dated the 10th October last.

The 14th December 1864.

No. 1017 *of* 1864.—The undermentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified opposite to his name, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Edward Newbery, of the late 6th European Regiment, Assistant District Superintendent of Police, 1st Class, Delhi Division.	1st August 1863.

No. 1018 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Major Banastre Pryce Lloyd, of the Bengal Staff Corps, Commissioner, Jhansie Division.	For 20 months.

No. 1019 *of* 1864.—Lieutenant C. E. Benthall, Officiating Adjutant of the Lahore Light Horse, is allowed leave of absence from the 15th September to the 20th October 1864, to visit Bangalore (Madras Presidency), on medical certificate under the new Regulations, in extension of privilege leave.

No. 1020 *of* 1864.—Lieutenant H. C. Davies, of the 29th Regiment Madras Native Infantry, is allowed leave of absence from the 1st November 1864 to visit Bombay, preparatory to applying for leave of absence on medical certificate to Europe under the new Regulations.

No. 1021 *of* 1864.—Assistant Apothecary J. N. White, of the Subordinate Medical Department, is allowed leave of absence for two months from the 15th November 1864, or from such date as he may avail himself of it to visit Kurrachee, preparatory to applying for leave of absence on sick certificate to Europe.

No. 1022 *of* 1864.—The undermentioned 2nd Class Sub-Assistants are promoted to the grade of 1st Class Sub-Assistant in the Great Trigonometrical Survey, with effect from the 1st instance.

Mr. Frederic Ryall :—

„ George William Elliot Atkinson.

„ George Augustus Auding.

No. 1023 *of* 1864.—The undermentioned Officers having completed twenty-six years' service, eight years of which were on permanent staff employ, to be Lieutenant Colonels from the dates specified opposite to their respective names, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Bengal Staff Corps.

Major (Brevet Colonel) A. Fytche, 11th December 1864.

Major E. L. Dennys, 11th December 1864.

Major G. C. Hatch, 12th December 1864.

No. 1024 *of* 1864.—The undermentioned Officers having completed twenty years' service, six years of which were on permanent staff employ, to be Majors from the dates specified opposite to their respective names, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Bengal Staff Corps.

Captain W. E. Marshall, 9th December 1864.

Captain (Brevet Major) T. James, 10th December 1864.

Captain J. A. Tytler, V. C., 10th December 1864.

Captain R. J. D. Ferris, 10th December 1864.

Captain F. J. Stephenson, 10th December 1864.

No. 1025 *of* 1864.—The undermentioned Officer has reported his return from England:—

	Date of arrival at Bombay.
Lieutenant C. E. Bates, of the Bengal Staff Corps.	29th November 1864.

No. 1026 *of* 1864.—With reference to the Notifications from the Foreign Department noted in the margin, the services of the undermentioned Officers are placed at the disposal of the Government of Fort St. George:—

No. 1440, dated 1st December 1864.
No. 1475, dated 5th December 1864.

Major C. M. Shakespear, of the Madras Staff Corps, Deputy Commissioner, 3rd Class, Central Provinces.

Captain W. S. Macleod, of the 1st Madras Light Cavalry, Assistant Commissioner, 2nd Class, Central Provinces.

No. 1027 *of* 1864.—The services of Captain R. C. Stewart, of the late 8th Madras Light Cavalry, Aide-de-Camp to His Excellency the Governor of Fort St. George, are placed temporarily at the disposal of the Foreign Department.

No. 1028 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Stud Department.

Assistant Surgeon T. Mathew, M. D., attached to the 2nd Native Light Infantry, to the medical charge of the Buxar and Kurruntadhee Stud Depôts, vice Assistant Surgeon Byrne, deceased.

The 15th December 1864.

No. 1029 *of* 1864.—The undermentioned Officers are permitted to proceed to Europe on leave of absence on sick certificate:—

Lieutenant Charles Richard Cock, of the late 20th Regiment Native Infantry.	For 20 months, under the new Regulations.
Assistant Surgeon John Charles Annesley, of the Medical Department, Civil Assistant Surgeon, Jhansie.	For 18 months, under the new Regulations.

No. 1030 *of* 1864.—The following promotions and alterations of rank are made, subject to Her Majesty's approval:—

PROMOTIONS.

Corps.	Rank and Name.	To what rank promoted.	From what date.	In whose room.
Cadre of the late 4th E. L. Cavy.	Lieutenant Henry Boileau Lockwood.	Captain ...	6th Oct. 1864	Captain H. M. Caulfeild, Cadre of the late 4th European Light Cavalry, drowned at sea by the loss of the Str. "Persia."
Cadre of the late 2nd E. B. Fusiliers.	Lieutenant (Brevet Captain) James Thomas Harris (Staff Corps).	Captain ...	10th Aug. 1863	Captain the Hon'ble F. B. Best, Cadre of the late 2nd European Bengal Fusiliers, retired.
	Lieutenant Augustus Willes (Captain in the 104th Foot).	Captain ...	24th Dec. "	Major M. R. Nightingale, Staff Corps, a Captain in Cadre of late 2nd European Bengal Fusiliers, retired.
Cadre of the late 11th Native Infantry.	Lieutenant (Brevet Captain) Thomas Martin Shelley.	Captain ..	31st March 1864	Captain F. A. Sage, retired.
Cadre of the late 12th Native Infantry.	Lieutenant William Astell Franks.	Captain .	16th July "	Major R. R. Adams, Staff Corps, promoted in Cadre of late 12th Native Infantry.
Bengal Infantry.	Major (Brevet Lieutenant Colonel) George Remington Cookson (Cadre of the late 4th Native Infantry).	Lieut. Colonel	4th Aug. "	Lieut. Colonel (Brevet Colonel) R. Garrett, Bengal Infantry, deceased.
Cadre of the late 4th Native Infantry.	Captain Olaus John McLeod Farrington (Major in the Staff Corps).	Major ...	4th " "	Major (Brevet Lieut. Colonel) G. R. Cookson, promoted.
	Lieutenant Charles Frederick Packe (Captain in the Staff Corps).	Captain ...	4th " "	Major O. J. McL. Farrington, Staff Corps, promoted in Cadre of late 4th Native Infantry.
Bengal Infantry.	Major (Brevet Lieutenant Colonel) Alexander Boyd, Cadre of late 2nd European Bengal Fusiliers.	Lieut. Colonel	5th " "	Brigadier General Sir N B. Chamberlain, K. C. B., Bengal Infantry, promoted to Major General.

PROMOTIONS,—*continued.*

Corps.	Rank and Name.	To what rank promoted.	From what date.	In whose room.
Cadre of the late 2nd E. B. Fusiliers.	Captain George Gaynor (Major in the 104th Foot).	Major ...	5th „ „	Brevet Lieut. Colonel A. Boyd, promoted.
	Lieutenant Kendal Josiah William Coghill (Captain in the Staff Corps).	Captain ...	5th „ „	Major G. Gaynor, 104th Foot, promoted in Cadre of late 2nd European Bengal Fusiliers.
Cadre of the late 1st E. B. Fusiliers.	Lieutenant Charles MacFarlane (Captain in the Staff Corps).	Captain ...	23rd „ „	Captain R. J. F. Hickey, 101st Foot, Cadre of late 1st European Bengal Fusiliers, retired.
Cadre of the late 46th Native Infantry.	Lieutenant William Philip Conolly (Captain in the Staff Corps).	Captain ..	16th Sept. „	Captain J. H. Speke, deceased.
Cadre of the late 44th Native Infantry.	Captain George Fullerton Carnegie (Major in the Staff Corps).	Major ...	11th Oct. „	Major H. R. James, C. B., deceased.
	Lieutenant Horatio Nelson Noble (Staff Corps).	Captain ...	11th „ „	Major G. F. Carnegie, Staff Corps, promoted in Cadre of late 44th Native Infantry.
Cadre of the late 40th Native Infantry.	Lieutenant (Brevet Captain) Hardress Edmond Waller.	Captain ...	6th Nov. „	Captain E. G. Stone, deceased.

ALTERATIONS OF RANK.

Corps.	Rank and Name.	To rank from	In whose room.
Cadre of the late 11th Native Infantry.	Captain (Brevet Major) Frederick Wm. Graham (Staff Corps.)	17th Sept. 1863 ...	Captain Brevet Major C. P. St. J. Law, retired.
Cadre of the late 12th Native Infantry.	Captain Philip Sydney Yorke ...	24th Dec. 1863 ...	Captain J. T. S. Hall, retired.

No. 1031 *of* 1864.—The services of Staff Surgeon D. F. Rennie, M. D., Her Majesty's Service, employed on special duty at the Presidency, are placed temporarily at the disposal of His Excellency the Commander-in-Chief.

No. 1032 *of* 1864.—His Excellency the Commander-in-Chief has already issued a farewell order to the Head Quarters and A and B Batteries C Brigade Royal Horse Artillery, but His Excellency the Viceroy and Governor General in Council feels that on the occasion of the departure for the first time to England of two Batteries that prior to the amalgamation of the British and Indian Armies belonged to the Bengal Horse Artillery, the Government of India should not be silent.

These Batteries were formerly the 1st Troop 1st Brigade and 1st Troop 3rd Brigade of the Bengal Horse Artillery.

The former when only just raised, as the first body of Horse Artillery formed in India, proceeded to Egypt with the Force under Sir David Baird, and earned for the Bengal Horse Artillery the distinction of wearing the "Sphynx" with the word "Egypt."

Returning to India, the 1st Troop 1st Brigade served in Lord Lake's campaigns of 1804-05; was present at the surprise of Holkar at Furruckabad, at the battle of Deig, and in the pursuit of Holkar to the Punjab.

In 1814-15 the Troop served under Major-General Gillespie against the Goorkhas in the Deyrah Dhoon.

In 1817 it was employed at the Siege and Capture of Hattrass.

In 1824-25-26 it served throughout the war in Ava.

Proceeding to Affghanistan early in 1841, the Troop took part in some minor affairs, and subsequently, though perishing almost to a man, acquired undying honor for the Regiment and the Army to which it belonged by its heroic bearing under all the trials and disasters at Cabul in the winter of 1841-42 and in the Retreat.

The Troop served in the Sutledge campaign, and was present at the battles of Moodkee, Ferozeshuhur, and Alliwal.

It was engaged in several affairs on the Peshawur frontier under Sir Colin Campbell in the year 1852.

The Troop was at Jullundur when the Native Regiments mutinied at that station in June 1857, and subsequently to that occurrence proceeded to Delhi. It was constantly engaged with the enemy until the capture of the City, and took part in the action of Nujufghur under Brigadier General John Nicholson on the 25th August.

It marched from Delhi with the Moveable Column under Colonel Greathed, and was engaged at Boolundshuhur, Allyghur, Agra, and other minor affairs, and subsequently under Sir Hope Grant crossed into Oudh and relieved the Alumbagh.

The Troop was distinguished in the operations for the Relief of Lucknow under Lord Clyde, and afterwards served at Cawnpore and at Futtehgurh, as well as during the Siege and Capture of Lucknow in March 1858.

Lastly, the Troop was employed in the operations for the final suppression of the rebellion in Oudh in 1858-59.

The 1st Troop 3rd Brigade was raised in 1809. It took part in the Nepal War in 1814-15, and served with the Grand Army in 1817-18, being engaged at Jawud.

The Troop was present at the Siege and Capture of Bhurtpore in 1826, at Punnair in 1843, and in the Sutledge campaign of 1845-46, at the battles of Moodkee, Ferozeshuhur, and Sobraon.

It was attached to the Army of the Punjab in 1848-49, and was present at Ramnuggur, Sadoolapore, Chilianwalla, and Goojerat.

During the mutiny one-half of the Troop was engaged in a severe encounter with mutineers at Jhelum in 1857.

Brilliant as have been the services of these two Batteries, they are but a type of those rendered by the other portions of the Indian Artillery, and the Viceroy and Governor General in Council can bestow no higher praise than to record that, wherever or whenever engaged, these two Batteries have maintained the distinguished reputation of the Regiment to which they belonged; and that they have on numerous occasions elicited the warmest admiration of the various celebrated leaders of Armies in India.

The Government loses the services of such Troops with unfeigned regret, but His Excellency the Viceroy and Governor General in Council has the satisfaction to feel assured that on all future occasions they will serve their Sovereign and their country with the same ability and devotion that have distinguished them on the numerous battle fields of India.

The Viceroy and Governor General in Council takes leave of these Batteries with the warmest wishes for their prosperity and honor.

The 16th December 1864.

No. 1033 *of* 1864.—The undermentioned Out-Pensioners of the Royal Hospital at Chelsea having been permitted to reside and draw their stipends in India, payment of pensions is to be made and charged accordingly :—

	Rate of pension per diem.
Sergeant James Connor, late of the 16th Brigade Royal Artillery.	2*s.* (two shillings) from the date he ceases to receive Regimental Pay.
Sergeant James Rowbury, late of Her Majesty's 1st Battalion 7th Regiment of Foot.	1*s.* 7½*d.* (one shilling seven and half penny, from the date he ceases to receive Regimental Pay.
Private Hezekiah Girdlestone, late of Her Majesty's 35th Regiment of Foot.	1*s.* ½*d.* (one shilling and half penny) from the date he ceases to receive Regimental Pay.
Private Robert Shaw, late of Her Majesty's 107th Regiment of Foot.	1*s.* (one shilling) from the date he ceases to receive Regimental Pay.

No. 1034 *of* 1864.—The undermentioned Officers have reported their return from England :—

	Date of arrival at Fort William.
Major R. W. Chambers, of the Bengal Staff Corp.	13th December 1864.
Lieutenant C. Key, of the General List, Infantry.	

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

No. 350.

Fort William, the 12th December 1864.

Notifications.—Major F. Tyrrell, Executive Engineer, 2nd Class, resumed charge of the Eastern Road Division, Central Provinces, on the 19th November 1864.

No. 351.

Lieutenant L. Conway Gordon, R. E., is re-appointed to the Public Works Department as an Assistant Engineer, 2nd Class, and posted to the Punjab.

No. 352.

The portion of Notification No. 266 of the 26th September 1864, appointing Lieutenants J. E. Sandeman and A. E. Downing to the Public Works Department as Probationary Assistant Engineers, is cancelled.

No. 353.

Captain H. E. Quin, Assistant Engineer, 2nd Class, Punjab, having been permanently appointed to the Quarter Master General's Department by Military Department Notification No. 856 of 1864, will cease to be borne on the lists of Public Works Establishments.

No. 354.

The 15th December 1864.

The Chief Engineer of Irrigation Works in the North-Western Provinces will henceforth be

ex-officio an Under Secretary to the Government in the Irrigation Branch of the Public Works Department.

No. 355.

In continuation of Notification No. 341 of the 2nd December 1864, it is notified that the undermentioned Officers were relieved of the charge of their respective appointments on the dates specified opposite their names :—

Lieutenant C. H. Luard, Assistant Principal of the Thomason College.	On the 6th November 1864.
Lieutenant W. Jeffreys, Executive Engineer, Allyghur Division Ganges Canal.	On the 11th November 1864.

R. STRACHEY, *Colonel*, R. E.
Secy. to the Govt. of India.

ADVERTISEMENTS.

NOTICE.

Wanted to purchase for breeding purposes in the Seonee District, Central Provinces, a good Arab Stallion. He must be of good blood, bone, and temper; young and sound. The warranty of a Veterinary Surgeon will be required ere purchase is completed.

Apply, sending a Descriptive Roll, price, and all other particulars, to

J. B. DENNYS, *Major*,
Deputy Commissioner.

SEONEE DEPY. COMMR.'S OFFICE,
30th September 1864.

NOTICE.

The system of granting Receipts for Bills deposited for payment with the Examiner of Claims will be discontinued from the present date. Persons wishing to leave their Bills for examination can do so by dropping them into a box provided for the purpose, while those requiring immediate payment can at once obtain cash, or if above Rs. 100, a cheque upon the Bank of Bengal for the amount.

R. C. TULLOH,
Examiner of Claims.

FORT WILLIAM,
OFFICE OF EXAMINER OF CLAIMS;
The 5th December 1864.

NOTICE.

Certain effects belonging to the estate of the late Mr. David Gibson, formerly Sergeant in No. 1 Battery Bengal Artillery, who suddenly died at Berhampore, are under the seal and custody of this Office, and will be delivered to any person legally authorized to receive the same. All parties having claims against the deceased's estate should apply post paid to the undersigned.

E. J. BOLDERO,
Judge.

DEWANNY ADAWLUT,
ZILLAH FUTTEHPORE;
The 12th December 1864.

NOTICE.

Stolen at Chuttraghat, near Hazareebaugh, the undermentioned Government Currency Notes. Payment has been stopped at the Bank :—

No. 26835 for Rs. 100.
No. 26836 for Rs. 100.

SUMBULPORE,
The 3rd December 1864.

SUMSOODEEN KHAN,
Merchant.

NOTICE.

For sale by public Auction at the Exchange Sale Rooms on Wednesday next, the 21st instant, at half past twelve o'clock, by Mortgagees under a power of sale contained in the Deed of Mortgage, the right, title, and interest of Baboo Annundo Chunder Sandle, of and in eight-sixteenths of the Zemindaries or Talooks called Pergunnah Nosebshye and Pergunnah Mohubhutpore in the Districts of Furreedpore, Jessore, and Pubna, and also in six Mouzahs or Mehals comprising the Muzeoora Talook called Suttrajeelpore, Kismut Buggooteah, Kismut Banneah, Kismut Chur Mothoorapore and Kismut Bhalabund Kismut Mothoorapore and Kismut Doosra Bagooteah, in the District of Furreedpore, with the several rights appertaining thereto.

The conditions of sale may be seen and the Title Deeds inspected at the Office of Messrs. Stack Collis and Mirfield, Solicitors to the Mortgagees.

NOTICE.

In consequence of the Govt. Promissory Note No. 10899 of 73849 of 1856-57 of the 5 per cent. Loan for Rs. 500 having been injured and defaced, notice is hereby given that application to Government for a duplicate has been made in my favour.

SHREEMUTTY MUTTY DABEE.

SHAMBAZAR,
The 16th December 1864.

LOST.

The lower half of the Government Promissory Note No. 9917 of 7034, of the Four per cent. Loan, dated the 30th June 1854, for Company's Rupees (5,000) Five Thousand, originally standing in the name of David Woods, Esquire, and last endorsed to the Proprietor.

Payment of the above Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of the Proprietor.

HENRY B. GOODALL.

ALLAHABAD,
The 26th November 1864.

BENGAL OFFICIAL ARMY LIST.

The *Bengal Official Quarterly Army List*, No. X, corrected in the office of the Adjutant General up to the 1st of October 1864, is now ready. Price five Rupees *in advance*, and eight annas extra if sent by post. Apply to

CALCUTTA,
6, *Bankshall Street*,
26th October 1864.

O. T. CUTTER,
Publisher of the Bengal Official Army List.

STATEMENT of Government Promissory Notes enfaced for Payment of Interest in London, showing the total Amount outstanding according to the Registers received in this Office up to 7th December 1864.

	4 per cent. of 1824-25.	4 per cent. of 1828-29.	4 per cent. of 1832-33.	4 per cent. of 1835-36.	4 per cent. of 1842-43.	4 per cent. of 1854-55.	5 per cent. Public Works of 1854-55.	5 per cent. of 1856-57.	5½ per cent. of 1859-60.	3½ per cent. of 1853-54.	4½ per cent. of 1856-57.	Total Rs.
Amount brought forward from Statement dated 26th November 1864	53,000	300	25,82,500	22,85,100	95,69,700	65,90,200	31,56,800	4,67,47,400	2,27,12,800	18,600	16,500	9,37,32,900
ADD—												
Amount enfaced at Madras, as per Register received up to date ...			...	...	...	...	10,000	1,60,900	...	...	...	1,70,900
Amount enfaced at Bombay, as per ditto up to date ..		..	...	...	...	...	6,300	2,24,700	2,69,000	...	...	5,00,000
Amount enfaced at Calcutta up to date		...	10,100	1,500	500	9,000	6,000	86,800	2,000	...	...	1,15,900
Total ...	53,000	300	25.92,600	22,86,600	95,70,200	65,99,200	31,79,100	4,72,19,800	2,29,83,800	18,600	16,500	9,45,19,700
DEDUCT—												
Amount removed from the London Books, as per Register received up to date ..	...	...	...	...	..	...	...	...	1,000	...	...	1,000
Total ...	53,000	300	25,92,600	22,86,600	95,70,200	65,99,200	31,79,100	4,72,19,800	2,29,82,800	18,600	16,500	9,45,18,700

FORT WILLIAM;
LOAN OFFICE,
The 9th December 1864.

R. P. HARRISON,
Acct. Genl. to the Govt. of India.

Printed and Published for the Government of India, by O. T. CUTTER, *at the Military Orphan Press.*

No. 47.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, DECEMBER 17, 1864.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

Government of India.

Abstract of the Proceedings of the Council of the Governor-General of India assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 and 25 Vic., cap. 67.

The Council met at Government House on Friday, the 9th December 1864.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding*.

Major General the Hon'ble Sir R. Napier, K. C. B.

The Hon'ble H. B. Harington.

The Hon'ble H. Sumner Maine.

The Hon'ble Sir C. E. Trevelyan, K. C. B.

The Hon'ble W. Grey.

The Hon'ble H. L. Anderson.

The Hon'ble J. N. Bullen.

The Hon'ble Mahárájá Vijayaráma Gajapati, Ráj Bahádur of Vizianagram.

The Hon'ble Rájá Sáhib Dyál Bahádur.

The Hon'ble G. Noble Taylor.

The Hon'ble W. Muir.

The Hon'ble R. N. Cust.

The Hon'ble Mahárájá Dhíraj Mahtab Chand Bahádur, Mahárájá of Burdwan.

The Hon'ble D. Cowie.

The Hon'ble Mr. Cowie took the oath of allegiance, and the oath that he would faithfully discharge the duties of his Office.

RURAL POLICE (N. W. PROVINCES) BILL.

The Hon'ble Mr. Muir applied to His Excellency the President to suspend the Rules for the Conduct of Business, in order to enable him to move that the Bill which he obtained permission last Friday to introduce, be introduced to-day, although it had not been in the hands of the Members for seven days, as required by Rule 16, in order that it might thus be passed within a shorter period than was provided in Rule 20.

The President declared the Rules suspended.

The Hon'ble Mr. Muir then introduced the Bill to provide for the maintenance of the Rural Police in the Territories under the Government of the Lieutenant Governor of the North-Western Provinces, and moved that it be referred to a Select Committee, with instructions to report in five weeks. He said that the object in having the Bill passed quickly was, that the Settlement which had been commenced in the North-Western Provinces was making rapid progress in various districts, and all that was done under the present rules relating to the appointment of Village Watchmen would have to be amended when the Bill became law. The Settlement of the Land Revenue would, as explained on a former occasion, be subjected to some modifications under the new rules, and the records would also have to be altered. Unless, therefore, the Bill became law at an early period, a good deal of inconvenience would be caused both to the Officers of Government and the people, and considerable expense in doing again what had been done before. As the Bill related to the North-Western Provinces, five weeks would, he supposed, be amply sufficient to enable all persons concerned to consider its provisions and report their opinions.

The Motion was put and agreed to.

ACTS AND REGULATIONS' EXTENSION BILL.

The Hon'ble Mr. Harington applied to His Excellency the President to suspend the Rules for the Conduct of Business. He said, as the Bill merely proposed to give power to the Governor General in Council to extend Acts and Regulations now in existence, to places under the immediate administration of the Government of India in which those Acts and Regulations were not in force, the publication of the Bill for any long period seemed unnecessary, and he believed that great public con-

venience would result from the Bill passing into law on an early date. This was his reason for proposing that the Select Committee should be required to make their report in two weeks.

The President declared the Rules suspended.

The Hon'ble Mr. Harington then introduced the Bill to authorize the Governor General of India in Council to extend to the Non-Regulation Provinces under the immediate administration of the Government of India, Acts and Regulations not in force in those Provinces, and moved that it be referred to a Select Committee, with instructions to report in a fortnight. He said that when he had asked for leave to introduce the Bill, he had explained the objects and reasons of it, and he had nothing more to say on those heads. But it had been suggested to him that the Bill would be rendered more useful if the power proposed to be given to the Governor General in Council, as regarded the places under the immediate administration of the Government of India, were extended to the Governments of the North-Western Provinces and of the Punjab—to the former Government for the Non-Regulation Provinces subject to its authority, and to the latter Government for the Punjab and its dependencies. The suggestion deserved consideration, and he proposed in Committee to move the insertion of a Section which, if adopted, would effect what had been suggested.

The Motion was put and agreed to.

CHIEF COURT (PUNJAB) BILL.

The Hon'ble Mr. Cust said that, as the Bill for amending the constitution of the Court of the Judicial Commissioner of the Punjab and its dependencies had been only a short time in the hands of Hon'ble Members, he begged leave to postpone the motion which stood in the list of Business relating to that Bill.

Leave was granted.

The following Select Committees were named :—

On the Bill to provide for the maintenance of the Rural Police in the Territories under the Government of the Lieutenant Governor of the North-Western Provinces—The Hon'ble Messrs. Harington, Maine, and Anderson, the Hon'ble the Mahárájá of Vizianagram, the Hon'ble Rája Sáhib Dyál Bahádur, and the Hon'ble Messrs. Taylor, Muir, and Cust.

On the Bill to authorize the Governor General of India in Council to extend to the Non-Regulation Provinces under the immediate administration of the Government of India, Acts and Regulations not in force in those Provinces—The Hon'ble Messrs. Harington, Maine, Muir, and Cust.

The Council then adjourned.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

CALCUTTA,
The 9th December 1864.

PUBLIC WORKS DEPARTMENT.

Platelaying in the Punjab Railway.

Progress Report of Platelaying for the month ending August 1864.

	Miles.	Chains.		Platelaying required.	Previously		This Month		Total		Remarks.
					Linked in.	Completed.	Linked in.	Completed.	Linked in.	Completed.	
			DISTRICT No. 1.	M. C.							
From	...	72	Main Line at Lahore Station	30 73	30 73 0	30 73 0	.....	.....	30 73 0	30 73 0	
To	31	65	Umritsur Station								
			DISTRICT No. 2.								
From	...	72	Main Line at Lahore Station	53 8	54 0 0	48 70 0	0 8 0	5 18 0	54 8 0	54 8 0	
To	54	..	„ towards Mooltan								
			DISTRICT No. 3.								
From	54	.	Main Line	56 0	6 40 0	.....	4 52 0	0 4 0	11 12 0	0 4 0	
To	110	...	„ towards Mooltan								
			DISTRICT No. 4.								
From	110	.	Main Line	56 0	46 20 0	.....	9 60 0	.....	56 0 0	....	
To	166	...	„ towards Mooltan								
			DISTRICT No. 5.								
From	166	...	Main Line								
To	220	30	SherShahTerminus, 11½ miles beyond Mooltan Station.	54 30	*54 50 0	50 30 0	.....	.....	54 50 0	50 30 0	
			Total for Main Line ...	250 31	192 23 0	130 13 0	14 40 0	5 22 0	206 63 0	135 35 0	
			Station Yards and Sidings ...	30 67	17 2 8	12 6 98	.....	.....	17 2 8	12 6 98	
			Total ...	281 18	209 25 8	142 19 98	14 40 0	5 22 0	223 65 8	147 41 98	

LAHORE,
23rd November 1864.

* See March Return.

(Signed) JOSEPH HARRISON,
Chief Engineer.

Operations for the improvement of the River Hooghly.

From the Government of India, to the Right Hon'ble SIR CHARLES WOOD, BART., G. C. B., Secretary of State for India, (Public Works)—No 46, dated Simla, 1st July 1864.

In continuation of our Despatch No. 5, dated the 23rd January 1864, relative to contemplated operations for the improvement of the river Hooghly, we have the honor to report our further proceedings in the matter.

2. After we had addressed you in the Despatch noted above, a further consideration of the subject led us to conclude that it might be useful to depute Mr. Leonard to England for the purpose of devising some definite scheme of operations in consultation with engineers of repute in this special branch of the profession. The Lieutenant Governor of Bengal concurred in this view. It was obvious, however, that Mr. Leonard would be better able to do what was desired, if, before his departure from India, he made himself fully acquainted with the facts of the present condition of the river and the operation of the tides in its lower reaches. It was therefore directed that, in the first place, Mr. Leonard should carry out such investigations as were necessary to this end, and should submit a report before he left India, embodying the conclusions at which he had been able to arrive on the information then before him.

3. This report* has been received, and we beg to forward a copy for your information. It shows the nature of the difficulties to be dealt with, and indicates the direction in which amelioration is to be sought.

4. It is not necessary for us to review the report at any length, but we may observe that the improvement of a tidal river is notoriously one of the most difficult tasks that engineers can have to deal with, and that the Hooghly forms no exception to this rule. The action of the water on the bed of the river is very much complicated by the alternate action of the tides, and by the varying volume and velocity of the river-water in the different seasons of the year. To be able to cope successfully with the erratic action of the currents, it is essentially necessary to understand clearly how they act, and to assign to their true causes the various changes that take place in the channels in the periodical or secular alteration of the river bed.

5. Mr. Leonard has given an elaborate statement of his views on the more important of the facts to be dealt with, and has also obtained some valuable papers from Mr. Obbard, the River Surveyor, a gentleman who has been thoroughly conversant with the condition of the river for many years. Mr. Obbard's ideas on the action of the river differ on some important points from those of Mr. Leonard, but the opinions of the latter appear on the whole the more sound. Notwithstanding these differences, however, there is a substantial accord that a good deal may almost certainly be done to improve the navigation of the river by a judicious system of dredging with a properly constructed steamer and apparatus. The experiments made last year have been far from fruitless, and Mr. Obbard gives it as his opinion, in a very decided manner, that one of the channels now in use was opened during the few days the dredging operations were going on.

6. The other means of improving the river, referred to by Mr. Leonard in his report, are well known in like cases, viz., restricting the breadth of the channel. But work of this kind will require great caution from the risk there will always be of any contrivances for the purpose being carried away by the currents or floods.

7. The reports submitted by Mr. Leonard consist for the most part of details of the present and past state of the river. From the facts thus brought together, it is concluded that no sensible difference in the state of the river between Calcutta and Kalpee has arisen during the last century. From Kalpee to Mud Point the river is said to be decidedly worse since 1836, and probably it was worse in 1836 than before. Below Mud Point there seems, if any thing, an advantage at present.

8. So far as the practical question of the navigation is concerned, tables are given in the report which show conclusively that the number of large ships entering the port of Calcutta has steadily been rising of late years, while the number of losses has not increased in a corresponding degree.

9. During the last 10 years the average tonnage of ships entering the port of Calcutta has increased from 550 to 770 tons, and the increase has been quite steady, showing that ship owners continue to be satisfied that the larger class of ships is better on the whole than the smaller.

10. The following table, which goes further back than the one printed in Mr. Leonard's report (though the figures have also been obtained from him), shows the number of ships that have arrived in the Hooghly in certain years from 1835 to 1863 and their tonnage; also the number and tonnage of ships lost :—

Year.	Number of ships arriving.	Total Tonnage.	Average Tonnage.	Number of ships lost.	Total Tonnage lost.	Number of ships lost per 1,000 arriving.	Number of tons lost per 1,000 arriving.	Average Tonnage of ships lost.
1835	681	1,72,000	260	2	936	3	5½	468
1840	612	2,08,000	340	1	401	1½	2	401
1845	688	2,55,000	370	1	496	1½	2	496
1850	876	3,69,000	420	2	759	2¼	2	379
1855	1,097	6,47,000	590	3	2,350	2¾	3½	783
1860	780	5,69,000	730	5	2,365	6½	4	473
1863	895	6,89,000	770	3	3,150	3½	4½	1,050

* Published in Selections from the Records of the Government of India in the Public Works Department, No. XLV.

11. The following figures are deduced from Mr. Leonard's Table :—

Year.	Ships Arriving.			Ships Lost.			Ships lost per 1,000.	Tons lost per 1,000.
	Total Number.	Total Tonnage.	Average Tonnage.	Total Number.	Total Tonnage.	Average Tonnage.		
1852-53	732	4,02,724	550	4	1,800	450	5½	4½
1853-54	742	4,02,310	540	4	1,600	400	5¼	4
1854-55	860	4,76,846	550	7	4,400	629	8	9¼
1855-56	1,097	6,47,581	590	3	2,350	783	2¾	3½
1856-57	1,017	6,43,585	630	6	4,600	766	5¾	7
1857-58	878	5,94,359	680	6	4,100	683	6¾	6¾
1858-59	906	6,56,509	720	8	4,800	600	8¾	7¼
1859-60	814	5,90,631	730	5	2,400	480	6	4
1860-61	780	5,69,081	730	4	2,500	625	5	4½
1861-62	880	6,55,466	750	6	5,400	900	6¾	8¼
1862-63	895	6,89,034	770	3	3,150	1,050	3⅓	4½
Total . .	9,601	63,28,126	660	56	37,100	660	5¾	5¾

12. From an examination of these figures and those in Mr. Leonard's report, will be seen the very great change that has taken place in the last 20 years in the character of the ships that come to Calcutta, the average being for 1835 only 260 tons, while in 1863 it had reached 770 tons. The total tonnage has increased from about 100,000 tons in 1852-53 to about 700,000 tons in 1862-63. In the former year the tonnage brought by ships of 900 tons and more was only 80,000 tons; in the latter nearly 340,000 tons, showing that the increase has taken place almost entirely in the largest class of ships. The tonnage of ships below 700 tons in 1852-53 was 40,000 tons in excess of what it was in 1862-63; and since 1855-56 there has been a steady decrease of the smaller class of ships and increase of the larger. The percentage of tonnage lost seems to have increased sensibly during the last 15 years, but for 1862-63 was absolutely less than for 1834-35, notwithstanding the great increase in the size of the ships.

13. The facts above referred to are illustrated by the accompanying diagrams.

14. Of course the general use of steam-tugs for taking ships up and down the river is the efficient cause of the increased safety of the larger class which in former years never come to Calcutta at all. It is stated by Mr. Obbard (see page 19 of the printed Report), that 17 feet draught was the greatest allowed at the end of last century for ships leaving Calcutta, and 18 feet 6 inches the greatest for ships putting out to sea. Now, a draught of 20 to 24 feet is common, and in 1857 Her Majesty's Ship Simoom was taken out to sea from Calcutta safely with a draught of 27 feet.

15. On the whole, whatever may have been the actual deterioration of any parts of the river, the general result to the navigation has been anything but a retrogression. The improved appliances and greater skill of the present time have beaten back most effectually the gradual secular tendency of the river to get worse, and there is, so far as we can form a judgment on the matter, no reason for doubting that great further improvement may be made when engineering science has been brought to bear on the difficulties of the navigation. Literally, with the exception of the brief experiment of last year, not the smallest attempt has yet been made to improve the channels. The experience derived from all the tidal rivers that have been operated on by engineers in Europe sufficiently proves that a great deal is possible in these cases; and the difficulties which have been successfully met elsewhere will, we are persuaded, yield to similar treatment in the Hooghly.

16. Mr. Leonard left for England on the Steamer of the 3rd of May, and we request that, on his arrival in England, the necessary steps may be taken to enable him to obtain the best professional advice to be got in Europe on the points under discussion; we also beg to recommend the construction of a suitable steamer for the work of dredging the bed of the river, subject, of course, to the conclusions at which you may arrive on a consideration of the final opinions of Mr. Leonard and the engineers he may consult in England on the whole subject.

Printed and Published for the Government of India, by O. T. CUTTER, *at the Military Orphan Press.*

The Gazette of India,

EXTRAORDINARY.

Published by Authority.

WEDNESDAY, DECEMBER 21, 1864.

No.

NOTIFICATION.

Home Department.

FORT WILLIAM, THE 21ST DECEMBER 1864.

His Excellency the Viceroy and Governor General will hold a Levee at Government House on Tuesday, the 3rd proximo, at 9 P. M.

Their Excellencies the Viceroy and Lady Lawrence will hold a Drawing Room at the same time.

Ladies and gentlemen purposing to attend the Drawing Room and Levee are requested to send their cards at their earliest convenience to the First Aide-de-Camp, and to bring with them two cards, with their names and rank legibly written; one to be presented on entrance to Government House, the other at the time of presentation to the Aide-de-Camp in waiting.

Ladies who have not yet already been presented at Her Majesty's Court of St. James or at Government House, are requested, in sending their cards to the Aide-de-Camp, to send also the name of the lady who will present them.

Ladies who present others should themselves attend the Drawing Room.

Ladies are requested to appear in full dress, but without trains.

The carriages of all who have the private *entrée* will enter by the South-east Gateway, and set down at the south entrance of Government House.

All other carriages will enter by the North-east Gateway, set down at the foot of the steps of the grand entrance, and pass out by the North-west Gateway.

By Command,

E. C. IMPEY, *Captain*,
Military Secretary to the Viceroy.

MILY. SECY.'S OFFICE,
CALCUTTA,
The 20th December 1864.

Published by order of His Excellency the Viceroy and Governor General,

R. N. CUST,
Offg. Secy. to Govt. of India,
Home Dept.

NOTIFICATION.

The following List of Officers entitled to the Private *Entrée* is republished for general information :—

The Lieutenant Governor of Bengal.
The Chief Justice.
The Lord Bishop of Calcutta.
The Commander-in-Chief.
Members of the Ordinary Council of the Governor General.
The Puisne Judges of the High Court of Judicature.
Additional Members of the Council of the Governor General.
Members of the Council of the Lieutenant Governor of Bengal.
General Officers.
Members of the Board of Revenue.
The Advocate General.
The Archdeacon of Calcutta.
Secretaries to the Government of India.
The Adjutant General of the Army.
The Quarter Master General of the Army.
The Accountant General to the Government of India.
The Accountant to the Government of India, Military Department.
Secretaries to the Government of Bengal.
The Inspector General of Ordnance.
The Controller of Military Accounts.
The Commissary General.
The Principal Inspector General, Medical Department.
The Inspector General Hospitals, Her Majesty's Forces.
The Judge Advocate General.
The Director General of Post Offices.
The Director General of the Telegraph.
The Surveyor General.
The Master of the Mint.
The Officers of the Viceroy's Body Guard.
Personal Staff of the Lieutenant Governor of Bengal.
Personal Staff of the Commander-in-Chief.
Agents to the Governor General.
Residents at Native Courts.
Chairman of the Justices of the Peace for the Town of Calcutta.
President of the Sanitary Commission.
Senior Chaplain of the Church of Scotland.
The Bishop's Chaplain.
The Commissioner of the Division in which Calcutta is comprised.
The Master Attendant.
His Highness the Prince Gholam Mahomed.
The Prince Feroze Shah.
The Rajah Radhakant Deb Bahadoor.
Rajah Kalikrishna Bahadoor.

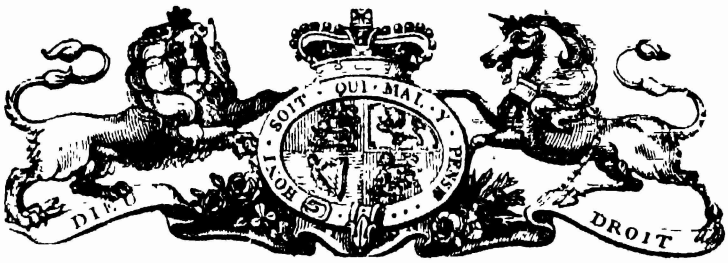
By Command,

E. C. IMPEY, *Captain*,
Military Secretary to the Viceroy.

MILY. SECY.'S OFFICE;
CALCUTTA,
The 20th December 1861.

Printed and Published for the Government of India, by O. T. CUTTER, *at the Military Orphan Press.*

No. 51.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, DECEMBER 24, 1864.

Home Department.

LEGISLATIVE.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 9th December 1864, and was referred to a Select Committee, with instructions to make their report thereon in two weeks :—

No. 24 of 1864.

A Bill to authorize the Governor-General of India in Council to extend to the Non-Regulation Provinces under the immediate administration of the Government of India certain Acts and Regulations not in force in those Provinces.

Preamble.

Whereas it is expedient to authorize the Governor-General of India in Council to extend to the Non-Regulation Provinces under the immediate administration of the Government of India, certain Acts and Regulations not in force in the said Provinces; It is enacted as follows :—

Governor-General may extend to certain Non-Regulation Provinces Acts and Regulations not in force there at the passing of this Act.

1. From and after the passing of this Act, it shall be lawful for the Governor-General of India in Council, from time to time, by notification in the Gazette of India, to extend to any Non-Regulation Province under the immediate administration of the Government of India, the operation of any Act or Regulation, or of any portion of any Act or Regulation, in force at the time of the passing of this Act in any part of British India subject to the general Regulations. The Governor-General of India in Council may direct by whom any powers or duties incident to the provisions applied under this Section shall be exercised or performed, and may make any order which shall be deemed requisite for carrying such provisions into operation.

STATEMENT OF OBJECTS AND REASONS.

The Government of India is frequently applied to by the chief local authorities of Territories under its immediate administration, to extend thereto Regulations and Acts in force in the Provinces subject to the general Regulations. When the Regulation or Act proposed to be extended contains no provision authorizing its extension beyond the place to which the Act or Regulation immediately applies, recourse to legislation becomes necessary. This causes delay, and leads to multiplication of Statutes; and it has been proposed, therefore, as the better and more convenient course, that a general Bill should be introduced, authorizing the Governor-General of India in Council to extend to any Non-Regulation Province any Act or Regulation in force in other parts of British India. This is the object of the present Bill. The Bill will apply only to Acts and Regulations in existence at the time of the passing of the Bill.

H. B. HARINGTON.

The 29th November 1864.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Department (Legislative).

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 16th December 1864, and was referred to a Select Committee, with instructions to make their report thereon in six weeks :—

No. 25 of 1864.

A Bill to amend the constitution of the Chief Court of Judicature in the Punjab and its Dependencies.

Preamble.

Whereas it is expedient to amend the constitution of the Court of the Judicial Commissioner of the Punjab and its Dependencies, and to invest the

Judges of the Court constituted under this Act with an original jurisdiction for the trial of certain Civil and Criminal cases; It is enacted as follows:—

1. In this Act—

"Punjab" means the territories for the time being under the government of the Lieutenant-Governor of the Punjab and its Dependencies.

"Punjab."

"Lieutenant-Governor" means the Lieutenant-Governor for the time being of the Punjab.

"Lieutenant-Governor."

"Chief Court" means the Chief Court of the Punjab constituted under this Act.

"Chief Court."

"Judge" includes an acting Judge of the Chief Court.

"Judge."

"Barrister" includes Barristers of England or Ireland, and Members of the Faculty of Advocates in Scotland.

"Barrister."

Words in the singular include the plural: words in the plural include the singular.

Number.

Words importing the masculine gender include females.

Gender.

2. The Court constituted under this Act, shall be styled the Chief Court of the Punjab, and shall consist of two or more Judges, who shall be appointed by the Governor-General of India in Council, and of whom one at least shall always be a Barrister of not less than five years' standing: Provided that the person who at the time of the constitution of the Chief Court shall be the Judicial Commissioner of the Punjab shall become a Judge of such Court without further appointment for that purpose.

Constitution of Chief Court.

3. The Judges of the Chief Court shall have rank and precedence according to the seniority of their appointments as such Judges.

Precedence of Judges of Chief Court.

4. The Judges of the Chief Court shall hold their offices during the pleasure of the Governor-General of India in Council.

Tenure of office of Judges of Chief Court.

5. Previously to entering on the execution of the duties of his office, every Judge appointed under this Act shall make or subscribe the following declaration before such authority or person as the Lieutenant Governor may commission to receive the same:—

Declaration to be made by persons appointed Judges of Chief Court.

"I, A. B., appointed Judge of the Chief Court of the Punjab, do solemnly declare that I will faithfully perform the duties of my office to the best of my ability, knowledge, and judgment."

6. The Lieutenant-Governor may, from time to time, appoint a person to be the Registrar of the Chief Court. The Registrar shall be the principal ministerial Officer of the Court, and shall have such powers, and perform such duties, as shall be given and assigned to him by the Court by any rule duly made by the Court under Section 30 of this Act.

Appointment of Registrar.

7. The Chief Court shall have, and use as occasion may require, a seal to be made under the directions of the Lieutenant-Governor; and all summonses, decrees, and other process issuing out of the Court shall be stamped with such Seal, and signed by a Judge or the Registrar of the Court.

Seal of Chief Court.

Processes to be sealed with Court seal and signed by Judge or Registrar.

8. The Judges of the Chief Court may, from time to time, and subject to any rules and restrictions which may be prescribed by the Governor-General of India in Council, appoint such and so many Clerks and other ministerial Officers as shall be found necessary for the administration of justice by the said Judges in such Court, and the due execution of the powers and authorities given to them by this Act; and every Clerk and Officer appointed as aforesaid shall be liable to dismissal by order of the Chief Court: Provided that no person shall be removed from any office, the salary of which is one hundred Rupees per mensem or upwards, without the sanction of the Lieutenant-Governor.

Appointment and removal of ministerial Officers.

9. No person, other than the persons mentioned in Section 10 of this Act, shall be permitted to appear or act as the Advocate of any suitor in the Chief Court in any action or suit, or touching any matter whatever, unless such person shall have been previously licensed by the Court to act for the suitors of such Court generally, or specially for the particular occasion; and it shall be lawful for the Judges to make rules for the qualifications and admission of proper persons to act as Advocates in the Court.

Licensing of Advocates, and rules regarding their qualifications and admission.

10. No such license shall be necessary in the case of (1) any person duly authorized by the Secretary of State for India in Council to appear, plead, or act on his behalf; (2) any suitor appearing, pleading, or acting on his own behalf, or on behalf of a co-suitor; (3) any person who, for the time being, is an Advocate, Vakil or Attorney of any of the High Courts of Judicature in India, or of the Sadr Court of the North-Western Provinces.

Saving of Agent for Secretary of State, suitors, and Advocates, &c., of High Courts.

11. The Chief Court may, for any sufficient reason, suspend or revoke any license which shall at any time be granted by the Court to act generally or specially as an Advocate under this Act.

Power to suspend or revoke Advocate's license.

12. The fees to be received by any Advocate, whether general or special, licensed under this Act, or entitled, under Section 10 of this Act, to act as an Advocate for another person in the Chief Court without a license, shall be subject to the control of the Court, and no fees shall be recoverable by any Advocate except such fees as shall be allowed under Section 30 of this Act.

Fees of Advocates to be subject to control.

13. The Chief Court, in the exercise of its Civil and Criminal jurisdiction, shall be the highest Court of Appeal from the Civil and Criminal Courts in the Punjab, and shall be the only Court exercising appellate jurisdiction in such cases as are subject to appeal

The Chief Court to be the ultimate Court of Appeal from the Civil and Criminal Courts in the Punjab.

to the highest Civil and Criminal Court in the Punjab, by virtue of any Regulation or Rule now in force, or which shall become subject to appeal to the Chief Court by virtue of such Law and Regulation relating to Civil or Criminal Procedure, as shall hereafter be made by the Governor-General of India in Council.

Extraordinary original Civil jurisdiction.

14. The Chief Court shall have power to remove and to try and determine as a Court of original jurisdiction any suit being or falling within the jurisdiction of any Court subject to its superintendence when the Chief Court shall think proper to do so, either on the agreement of the parties to that effect, or for purposes of justice, the reasons for so doing being recorded on the proceedings of the Chief Court.

Special appeals from Courts in Punjab to lie only to Chief Court.

15. From the date on which the Chief Court is established, all special appeals from the decrees of Courts of whatever grade in the Punjab shall lie to, and shall be heard by, the Chief Court only, and not by any other Court.

Regulation of proceedings in Civil suits.

16. Save as in this Act is otherwise provided, the proceedings in the Chief Court in Civil suits of every description between party and party shall be regulated by the Code of Civil Procedure.

In exercise of Civil Appellate jurisdiction, law of Judicial Commissioner's Court on Appellate side to apply.

17. In the exercise of its Civil Appellate jurisdiction, such law or equity and rule of good conscience shall (until otherwise provided) be applied by the Chief Court in each case coming before it, as would have been applied by the Court of the Judicial Commissioner of the Punjab had the case come before that Court in the exercise of its Appellate jurisdiction.

In exercise of original Civil jurisdiction, law of local Court having jurisdiction to apply.

18. In the exercise of its original Civil jurisdiction, such law or equity and rule of good conscience shall (until otherwise provided) be applied by the Chief Court in each case coming before it, as would have been applied to such case by any local Court having jurisdiction therein.

Power to try European British subjects.

19. The Chief Court shall, in the exercise of its original Criminal jurisdiction, have power to try European British subjects charged with offences punishable under the Indian Penal Code or any other law for the time being in force and alleged to have been committed within the limits of the jurisdiction of the Court. The commitment of every such European British subject shall be made to the Chief Court.

Code of Criminal Procedure to regulate proceedings.

20. Subject to the provisions of this Act, the proceedings on and with reference to every such trial shall be regulated by the Code of Criminal Procedure, so far as the same may be applicable.

Places of holding sittings.

21. The Chief Court shall ordinarily hold its sittings at the seat of Government of the Punjab. But it may from time to time, with the approval of the Lieutenant-Governor, hold sittings at such other places in the Punjab as shall seem convenient.

Chief Court to notify places and times of holding sittings.

22. The Chief Court shall, on or before the first day of January in every year, or at such other convenient time as shall seem proper, notify publicly the places at which, and the dates on which, it is intended that sittings of the Court shall, during the next ensuing twelve months, be held for the trial of cases under Section 19 of this Act. Such notifications may, from time to time, be altered by the Chief Court, and special sittings ordered to be held at any place as provided in Section 21, of which due notice shall be given.

Trials under Section 19 to be by jury.

23. All trials under Section 19 of this Act shall be by jury. In all such trials the jury shall consist of not less than seven persons.

Number of voices necessary to a verdict of guilty.

Unanimity, or a majority of not less than two-thirds with the concurrence of the Judge, shall be necessary for a verdict of guilty. In default of such unanimity, or of such majority with the concurrence of the Judge, the defendant shall be acquitted.

List of Jurors.

24. The Chief Court shall, from time to time, with the assistance of the principal local Officers, cause lists to be prepared and made out in alphabetical order of persons residing in the places where the Chief Court shall hold its sittings who are qualified from their education, ability and character to serve as Jurors. The list shall contain the names, places of abode, and quality or business of every such person, and shall mention the race to which he belongs.

Publication of list.

25. Copies of such list shall be stuck up in the Chief Court, and every such copy shall have a notice subjoined to it, in English and Hindústání, stating that objections to the list will be heard and determined by the Court at a time and place mentioned in the notice.

Provisions of Criminal Procedure Code to apply to Jurors

26. Except as hereinbefore provided, all the provisions of the Code of Criminal Procedure as to Jurors and the list of Jurors shall be applied, so far as the same can be applied respectively, to Jurors and the list of Jurors under this Act: Provided that no person shall be exempt from the liability to serve as a Juror on the ground only of his being in the Military Service of Government: Provided also that the Jurors shall be summoned by the Registrar.

Military men not exempted.

Judge may reserve points for consideration of himself and other Judges of the Chief Court.

27. It shall be at the discretion of the Judge by whom any sentence or order is passed in any criminal case tried under Section 19 of this Act, to reserve any point of law for a Court consisting of such Judge and one or more

other Judges of the Chief Court; and the Court shall thereupon have full power to reveiw the case, or such part of it as may be necessary, and finally to determine such point of law, and to alter the sentence or order passed, and to pass such judgment or sentence, and to make such order as to the Chief Court shall seem right.

Power to review.

28. No sentence of an Officer exercising the powers of a Sessions Judge, and no decree of an Officer exercising the powers of a Civil Judge, shall on appeal or revision be reversed or modified save by the order of not less than two Judges of the Chief Court.

Two Judges at least necessary to reverse or modify sentences or decrees appealed from.

29. Subject to any laws or regulations which may be made by the Governor-General in Council, the Chief Court may by its own rules provide for the exercise, by one or more Judges, of the original and appellate jurisdiction vested in such Court, in such manner as may appear to such Court to be convenient for the due administration of justice.

Chief Court may provide for exercise of the Court's jurisdiction by one or more of its Judges.

30. The Chief Court shall have superintendence over all Courts which may be subject to its appellate jurisdiction, and shall have power to call for returns, to direct the transfer of any suit or appeal from any such Court to any other Court of equal or superior jurisdiction, to make and issue general rules for regulating the practice and proceedings of the Chief Court and of such subordinate Courts, to prescribe forms for every proceeding in the said Courts for which it shall think necessary that a form be provided, and also for keeping all books, entries, and accounts to be kept by the Officers, and to settle tables of Fees to be allowed to the Advocates, and all Clerks and Officers of Courts, and from time to time to alter any such rule or form or table; and the rules so made, and the forms so framed, and the table so settled, shall be published in the *Official Gazette*, and after being so published, shall be used and observed in the Chief Court: Provided that such general rules and forms and tables be not inconsistent with the provisions of this Act or any law in force, and shall before they are issued have received the sanction of the said Lieutenant-Governor.

Chief Court to superintend subordinate Courts, and to frame rules of practice for itself and such Courts

31. The Chief Court shall have jurisdiction in all proceedings pending in the Court of the Judicial Commissioner of the Punjab at the time of the constitution of such Chief Court; and all previous proceedings of the Court of the said Commissioners shall be dealt with as if the same had been had in the Chief Court.

Provisions as to proceedings pending in Judicial Commissioner's Court.

32. Save as hereinafter provided, and except in cases appealable to the Queen in Council, no appeal shall lie from any decision or order of the Chief Court, whether in the exercise of its Original, Appellate, or Revisional jurisdiction.

Decisions and orders of Chief Court to be final except in cases appealable to the Privy Council.

33. If the Chief Court shall consist of two Judges only, and if in any case heard by such Judges sitting together there shall be a difference of opinion between them, the following course shall be pursued, that is to say:—

Procedure when Chief Court consists of only two Judges and there shall be a difference of opinion—

(*1st.*)—If the case be heard in appeal and the difference of opinion shall be on any question of fact in the finding of the Lower Court, the finding shall be upheld:

1st.—On Appeal on a question of fact

2nd.—If the difference of opinion shall be on a point of law, or of usage having the force of law, the ruling of the Lower Court shall in such case also be upheld, unless one of the Judges shall be of opinion that the point is one which ought to be referred to the High Court of Judicature at Calcutta, in which case the Judges shall state the point as to which they differ, and forward such statement, with their own opinions respectively, to such High Court:

2nd.—On Appeal on a question of law.

(*3rd.*)—If the case be heard by the Judges in the exercise of the original jurisdiction of the Chief Court, and the difference of opinion shall be on a point of law, or usage having the force of law, the Judges shall state the point on which they differ, and proceed as last hereinbefore provided. The same rule shall be observed when a difference of opinion may arise between two Judges of the Court upon a point of law reserved under Section 27 of this Act:

3rd.—In exercise of original jurisdiction on a question of law.

(*4th.*)—If the difference of opinion be on a question of fact, the opinion of the Senior judge shall prevail, and he shall pronounce his decision as the decision of the Court. If such decision shall not be appealable to the Queen in Council, the party dissatisfied therewith may apply for a new trial of such question to be held by a jury consisting of not less than seven persons, and the decision of the Court shall be in accordance with the verdict of the majority of such jury.

4th.—In exercise of original jurisdiction on a question of fact.

34. Cases so referred for the opinion of the said High Court shall be heard by one or more Judges of such Court, and shall be determined according to the opinion of the majority of the Judges, including in such term not only the Judge or Judges by whom such reference is heard, but also the Judges of the Chief Court by whom the point is referred.

How referred cases to be determined.

35. The parties to such cases may appear, plead and act in the said High Court in person, or by an Advocate or Vakil; and the High Court, when it has heard and considered the case, shall transmit a copy of its opinion under the seal of the Court and the signature of the proper Officer of the Court, to the Judges of the Chief Court. Costs, if any, consequent on the reference of a case for the opinion of the High Court under Section 33 of this Act, shall be costs in the suit.

Parties may appear in person, or by Advocate.

Transmission of Judgment of High Court, and proceeding thereupon.

Costs of reference to High Court.

36. The Chief Court shall keep such registers, books, and accounts, and submit to the Lieutenant-Governor such statements of the work done in the Court on the Civil and Criminal sides as may be required by him. The Chief Court shall also comply with such requisitions as may be made by the Governor-General of India in Council or by the Lieutenant-Governor for certified copies of or extracts from the records of the Court.

Registers, books, accounts, and statements to be kept and made by Chief Court.

Copies of records to be furnished.

37. Save as is in this Act otherwise expressly declared, any function which is hereby directed to be performed by the Chief Court may be performed by any Judge or Judges thereof appointed in that behalf by any rule made under Section 30 of this Act.

Chief Court's functions exerciseable by single Judge.

38. This Act may be cited as "The Punjab Chief Court Act, 1865."

Short title.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to alter the constitution, and enlarge the jurisdiction, of the Chief Court of Judicature of the Punjab.

The Punjab is a Non-Regulation Province: no Act of the Indian Legislature, not specially applicable to the Punjab, or generally applicable to the whole of British India, has force there: the Chief Court of Appeal, Reference, and Revision, is presided over by an Officer called the Judicial Commissioner: this office was constituted by a General Order of the Governor-General in Council in 1849, which, under the Indian Councils' Act, has the force of law.

By this Bill a new Court will be constituted, consisting of two or more Judges, and the jurisdiction of a certain class of cases is transferred to it from the High Court of Calcutta. The measure is recommended by the local Government.

One of the Judges must have the same qualifications as are required for a Barrister Judge of the High Court: the appointment of both Judges rests with the Government of India.

The powers of the Court collectively, and of each Judge separately, are carefully defined.

As, for the present, only two Judges are to be appointed, provision is made for the contingency of an irreconcileable difference of opinion on a point of law betwixt the two Judges.

To secure a uniformity of ruling on points of law, no special appeal from any Court will lie to any other Court but the Chief Court.

Provision is made for the distribution of work betwixt the Judges.

The final decision of appeals in all suits regarding Land, and the product of Land, will rest with this Court, except in those Districts in which it is publicly notified that a Settlement of the Land Revenue is actually in progress, during which period such appeals will be disposed of by the Chief Revenue Authority.

The same original Civil jurisdiction is vested in the new Court, which is secured by the Letters Patent to the High Court of Calcutta.

The new Court is vested with original Criminal jurisdiction over European British subjects: the procedure in such cases is regulated.

The 6th December 1864. R. N. CUST.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Dept. (Legislative.)

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 9th December 1864, and was referred to a Select Committee, with instructions to make their report thereon in five weeks:—

No. 28 OF 1864.

A Bill to provide for the maintenance of the Rural Police in the Territories under the Government of the Lieutenant-Governor of the North-Western Provinces.

Preamble.

Whereas it is expedient to provide for the better maintenance of the Rural Police in the Territories under the Government of the Lieutenant-Governor of the North-Western Provinces; It is enacted as follows:—

"Number."

1. The singular number of words in this Act includes the plural, and the plural number includes the singular.

Proprietors of estates in districts affected by this Act may assess and collect house tax.

2. The proprietor of any estate situated in any District or part of a District to which the provisions of this Act may be extended, shall have authority to assess and collect, for the purposes of this Act, a sum not exceeding one rupee per annum from the occupant of every house upon such estate. It shall be competent to the local Government to determine what buildings or tenements shall be held to constitute a separate house for the purposes of this Act.

Assessments to be due annually with first instalment of rent.

3. The sum so assessed shall be held to fall due, in advance for the coming year, with the first instalment of agricultural rents payable in the vicinity in that year, and may be realized by the same processes as rent. The law for the time being in force relating to the recovery of rent shall be held applicable to demands leviable under the foregoing Section. Provided that no person shall be liable to be ousted from his house or tenement for non-payment of any assessment levied under the foregoing Section. Complaints against Lambardárs for unlawful collection of such assessments shall be treated as falling under Clause 3, Section **23**, Act X of 1859.

Regulation IX of 1833 Sections 12 to 15 to apply.

4. Sections 12 to 15 of Regulation IX of 1833, shall be applicable to assessments under this Act.

Persons assessed may petition against assessment, and Collector may abate or remit same.

5. Any person assessed under Section **2** of this Act may, by petition on unstamped paper, complain to the Collector of the District against such assessment, on the ground of inability to pay the same; and the Collector shall be competent to abate, or wholly to remit, the assessment, if he shall deem that the circumstances of the complainant require such abatement or remission.

Collector may assess yearly contribution for purposes of this Act.

6. It shall be lawful for the Collector or for any Officer making settlements of Land Revenue, to assess upon any estate, as aforesaid, a sum to be contributed yearly by the proprietors for the purposes of this Act, not exceeding the aggregate of the house assessments in any such estate, less ten per cent. Such assessment shall be over and above any Municipal cess or percentage levied on the jama for similar purposes.

Such assessment may from time to time be altered.

7. The sum so assessed shall be liable to be altered from time to time with the sanction of the local Government, or of any Officer specially nominated for the purpose by such Government.

Act to apply to Muáfí and Nazrána Estates.

8. The provisions of this Act shall be applicable to Muáfí and Nazrána Estates. Besides the assessments made by the Collector under Section **6** of this Act, it shall be lawful to levy upon the Muáfídárs, or (where a sub-settlement shall have been made) on the sub-proprietors, or on the Nazrânadárs, a Municipal cess not exceeding two rupees twelve annas per cent. of the jumma at which their estates would have been rated if not held under a Muáfí or Nazráná title.

Government to determine how and when assessments to be paid.

9. The local Government may determine by what instalments and at what times the assessments payable under Sections **6** and **8** shall be paid. Any arrear of such assessments may be realized by the same processes and under the same rules as arrears of Land Revenue.

Application of assessment.

10. Assessments realized under this Act may be disbursed, under the sanction of the local Government, for any purposes of Village Police, or for any sanatory purpose, or purpose of general improvement connected with the rural administration, within the District in which it is collected.

Persons empowered to nominate Village Watchmen shall do so within fifteen days after occurrence of vacancy.

11. Every proprietor or other person in whom is vested the right of nomination of Village Watchmen, shall nominate a fit and proper person within fifteen days of the occurrence of any vacancy in the office of Watchman on his estate; and the person so nominated shall after due enquiry be appointed or rejected by the Magistrate at his discretion, or by any Officer duly authorized by him for the purpose. In default of a nomination within fifteen days of the occurrence of a vacancy or of the rejection of a nominee, the proprietor or other person in whom is vested the right of nomination shall be liable to a daily fine not exceeding one rupee until a fit and proper nomination shall have been made.

Power to Government of N. W. Province to extend this Act.

12. It shall be competent to the Government of the North-Western Provinces to extend the provisions of this Act to any District or part of a District within its jurisdiction. But this Act shall have no force in any town or village to which Act XX of 1856, or any other special Act for Police or Municipal purposes, may be extended.

Power to Governments of India and of the Punjab to extend this Act.

13. The Government of India may extend the provisions of this Act to any Province under its immediate administration; and the Government of the Punjab may extend its provisions to any part of the Territories under its government.

STATEMENT OF OBJECTS AND REASONS.

This Bill has been prepared with the view of improving the system of remunerating the Village Police in the North-Western Provinces. Their salary at present forms a charge upon the rental of the estates to which they are appointed. At the time of Settlement, an adjustment is effected by which, in making the assessment of the Land Revenue, one-half of the expense for Village Police falls upon the Government, a corresponding reduction being allowed in the Revenue; and one-half upon the Zamíndárs. Thus a moiety of the charge comes to be a deduction from the profits of the proprietor.

This system is faulty in two respects. In the first place, it presses unequally. The number of Watchmen is regulated by the number of houses within the limits of each estate at the time of Settlement. Where the estate is small and the number of houses large, the loss to the proprietors, who have to defray the salary of several Watchmen, is considerable. Where the estate is large and the houses few, the demand falls lightly. And where there are no houses, or a number insufficient for the charge of a chaukídár, the estate is subject to no demand at all, although such a property derives material benefit from the Village Police of the vicinity. In short, the incidence of the assessment is not uniform and fair.

Second.—The appointment of chaukídárs, once made, continues unaltered during the term of the Settlement. There is no provision for contracting or enlarging the number to meet variations in the population and the growth or decline of villages. In the case of temporary Settlements, this can be remedied at the next revision; but wherever the permanent Settlement is introduced, such a re-adjustment would not be possible.

It is proposed to amend this system:—

(1.) By imposing an uniform 'Municipal Cess' at two rupees twelve annas per cent. on the Land Revenue of all estates without exception. The obligation for this payment will be secured by the Settlement engagement; but authority is required from the Legislature to enforce a corresponding demand in Muáfí and Nazrána villages, the proprietors of which are bound to make the same provision for the Village Police as the proprietors of assessed estates.

(2.) By empowering proprietors to levy a sum not exceeding one rupee on the occupants of every house within their several estates. The ordinary objections to a Chaukídárí house tax will not apply to the system proposed in this Bill, inasmuch

as the tax will not be assessed and collected by Government Officials, but in the same manner as other village rents and dues, by the Zamíndár himself. Dues of this nature are already taken by the proprietors in various parts of the country, and there is nothing in the practice distasteful to the people. The action of the Collector will be restricted to complaints of illegal demand, or of inability to pay. The provisions of the Rent Law will be made generally applicable to those assessments, which will be brought, like other rents and dues, upon the village records and accounts.

Proprietors will be assessed by the Collector in the aggregate amount of the house assessments for their several estates, after making a deduction of at least ten per cent. for trouble and risk of collection. The Police assessments thus determined will be liable to revision, under sanction of Government, from time to time, to meet local changes in the population.

The income from the 'Municipal Cess' and the Police assessments will form a fund to be devoted first of all to the payment of the Village Police. Any surplus remaining after this has been done, it is proposed to hold available for sanatory purposes, or for other purposes of general improvement connected with the rural administration;—in which category perhaps local Agricultural Exhibitions, and other measures calculated to advance the material prosperity of the rural population, might be embraced. The surplus will not be large; but the 'Municipal Cess' has been fixed at two rupees twelve annas per cent. with the view of providing, as in Oudh, a small margin.

The Act will have effect only in the Districts or parts of Districts to which it may be extended by the local Government, and provision has been made for its adoption by the Government of the Punjab, and also by the Supreme Government, whenever it may seem expedient.

W. MUIR.

The 29th November 1864.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Department (Legislative).

HOME DEPARTMENT.

No. 6825.

Fort William, the 17th December 1864.

Notifications.—The Governor General in Council is pleased to attach Mr. O. G. R. McWilliam and Mr. T. M. Kirkwood, of the Civil Service, reported qualified for the Public Service, to the Bengal Division of the Presidency of Fort William.

No. 6826.

Mr. O. G. R. McWilliam, Junior Civil Servant, having obtained a certificate of high proficiency in Bengalee, has been presented with the authorized donation of Rupees 800.

No. 6827.

The Governor General in Council is pleased to attach Mr. E. O'Brien, of the Civil Service, reported qualified for the public service, to the North-Western Provinces, the Punjab, and Oudh.

No. 6828.

The 19th December 1864.

The Governor General in Council is pleased to re-attach to the Bengal Division of the Presidency of Fort William, Mr. A. Abercrombie, of the Civil Service, who returned from furlough on the 12th instant.

No. 6829.

The undermentioned Officers in British Burmah are invested with the powers of a Subordinate Magistrate of the second class, described in Section 22 of Act XXV of 1861 :—

Moung Hpoo, Extra Assistant Commissioner, 3rd Class (Myo-oke).
Moung Hpai, Officiating Extra Assistant Commissioner 3rd Class (Myo-oke).
Moung Kraoung, Officiating Extra Assistant Commissioner 3rd Class (Myo-oke).
Moung Shwe Nyeng, Extra Assistant Commissioner, 2nd Class (Tseekay).
Moung Shwe Yai, Extra Assistant Commissioner, 3rd Class (Myo-oke).
Moung Tau, Extra Assistant Commissioner, 3rd Class (Myo-oke).
Moung Htoonoung, Extra Assistant Commissioner 3rd Class (Myo-oke).
Moung Shwe Tsee, Extra Assistant Commissioner, 3rd Class, My-oke).
Moung Tsein Ngyo, Extra Assistant Commissioner, (Miyo-oke).

No. 6830.

The 21st December 1864.

Sub-Assistant Surgeon A. Thomas, in civil medical charge of the station of Kyouk-Phyoo, Ramree District, Arracan Division of British Burmah, has obtained one month's preparatory leave, with a view of appearing before the Standing Medical Committee at Barrackpore.

Mr. Thomas made over charge of his medical duties at Kyouk-Phyoo to Native Doctor Meer Bahadoor Allie on the afternoon of the 12th November.

No. 6832.

Mr. W. W. Hende, Civil Surgeon of Nagpore, has obtained six weeks' leave of absence from such date as he may avail himself of the same, preparatory to applying for furlough in the Military Department.

No. 6834.

The 22nd December 1864.

His Excellency the Viceroy and Governor General is pleased to appoint Ensign R. G. Kennedy, of Her Majesty's 55th Regiment, to be an Aide-de-Camp on His Excellency's Personal Staff, from the 8th instant.

The services of Lieut. W. C. Anderson, 3rd Punjab Cavalry, are replaced at the disposal of the Punjab Government from the 7th instant.

No. 6836.

His Excellency the Viceroy and Governor General is pleased to appoint Colonel C. T. Chamberlain, of the Bengal Staff Corps, and Commandant

of the 1st Bengal Cavalry, to be an Honorary Aide-de-Camp on His Excellency's Personal Staff.

No. 6838.

The Governor General in Council is pleased to appoint Assistant Surgeon Hugh Clark, M. D., to the Joint Medical Charge of Simla, vice Dr. Paske, promoted.

No. 6839.

Mr. H. B. Riddell received charge of the office of Director General of the Post Office of India on the afternoon of the 14th instant from Mr. A. M. Monteath.

No. 6840.

The Governor General in Council is pleased to re-attach to the Bengal Division of the Presidency of Fort William, Mr. W. J. Herschel, of the Civil Service, who reported his return from furlough on the 16th instant.

No. 6842.

The 23rd December 1864.

The Reverend Edward Hamilton Blyth, M. A., appointed a Junior Chaplain on the Bengal Establishment, reported his arrival on the 13th instant, per Steamer "Nubia."

2. Mr. Blyth's services are placed at the disposal of the Government of the North-Western Provinces.

No. 6843.

The privilege leave of absence for one month, granted by the Lord Bishop of Calcutta to the Reverend T. C. Matthews, Chaplain of Thyet-Myo, is confirmed by the Governor General in Council.

No. 6844.

Lieutenant F. N. M. Maynard, District Superintendent of Police in Oudh, returned on the morning of the 1st instant from the three months' privilege leave granted to him in G. O. No. 2472, dated the 3rd of September.

No. 6845.

Lieutenant T. Lowndes, Superintendent of Police, 2nd Grade, British Burmah, has obtained one month's preparatory leave to visit Calcutta, from 19th November 1864, to appear before the Medical Board there, with the view of obtaining leave to Europe on medical certificate.

Lieutenant Lowndes delivered over charge of his Office to Captain J. C. Middleton, Superintendent of Police, 2nd Grade, in the district of Prome, in the afternoon of the 19th November 1864.

No. 6850.

With reference to Section 3 of Act XXII of 1864, the Governor General in Council is pleased, under Section 23 of the Code of Criminal Procedure, to invest the following Officers with the powers of a Magistrate:—

Captain E. M. Playfair, within the limits of the Cantonment of Kamptee.

Major S. C. D. Ryder, within the limits of the Cantonment of Jubbulpore.

Major H. T. Bartlett, within the limits of the Cantonment of Saugor.

Under Section 6 of the above Act, the Governor General in Council is pleased to establish, in the Cantonments of Kamptee, Jubbulpore, and Saugor, Courts of Small Causes for the trial of suits of the nature described in Section 3 of Act XLII of 1860; and to declare that the pecuniary limit of the jurisdiction of each of these Courts shall be Rs. 500.

The Governor General in Council is pleased, under Section 12 of Act XXII of 1864, to extend Section 34 of Act V of 1861 to the Cantonments of Kamptee, Jubbulpore, and Saugor.

The Governor General in Council is pleased to declare, under Section 44 of Act XXII of 1864, that in respect to the Courts of Small Causes in the Cantonments of—

Kamptee,
Jubbulpore, and
Saugor,

the Judicial Commissioner for the Central Provinces shall exercise the powers vested in the Sudder Court by the provisions of Act XLII of 1860.

R. N. Cust,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

Judicial.

No. 326.

Fort William, the 20th December 1864.

His Excellency the Governor General in Council is pleased to declare "murder of a British subject" to be an offence to which the provisions of Act VIII of 1863 (an Act for the amendment of the law relating to the confinement of prisoners sentenced by Courts acting under the authority of Her Majesty, and by certain other Courts, and of prisoners convicted of offences in Native States) are applicable.

General.

No. 1633.

His Excellency the Viceroy and Governor General in Council is pleased to grant Colonel G. Ramsay, Resident at Nepal, leave of absence (not beyond sea) on medical certificate for twenty months, from the 1st February next.

No. 1635.

Mr. C. Lindsay, Settlement Officer of Hurdui, in Oudh, resumed charge of his duties on the forenoon of the 3rd December.

No. 1636.

His Excellency the Viceroy and Governor General in Council is pleased to accept the resignation by Major General G. St. P. Lawrence, C. B., of his office of Agent to the Governor General for the States of Rajpootana, from the 1st November last.

Lieutenant Colonel E. K. Elliot, Officiating Agent to the Governor General for the States of Rajpootana, is confirmed in the appointment from the above date.

Mr. R. Temple, Officiating Chief Commissioner of the Central Provinces, is confirmed in the appointment from the above date.

MILITARY.

No. 244.

The 21st December 1864.

Assistant Surgeon F. H. O'Donel, in medical charge of the Meywar Bheel Corps, has obtained leave of absence for three months, from the 1st February next, to proceed to Calcutta, preparatory to applying for leave to Europe.

GENERAL.

No. 1645.

Mr. F. St. C. Williams, Extra Assistant Commissioner of Baraitch, in Oudh, has obtained one month's privilege leave of absence from the 1st December.

No. 1646.

Mr. P. A. Walker, Extra Assistant Commissioner of Lucknow, availed himself, on the 7th November, of the twenty-five days' preparatory leave granted him in General Order No. 1337, dated 21st November.

No. 1654.

The 23rd December 1864.

Mr. P. A. Walker, Extra Assistant Commissioner of Lucknow, was left by the Pilot at sea on board the Steam Ship "Candia" on the 10th December.

C. U. AITCHISON,
Under Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 4014.

Fort William, the 19th December 1864.

Extract from the Proceedings of the Government of India, in the Financial Department.

Read again the Financial Resolution No. 2695, dated 30th September 1864, para. 4, directing that the distinction which is observed between "Settlements" and "Payments" in the recording of Military Expenditure be immediately discontinued.

Read an Office Memorandum of the Military Department, No. 809, dated 25th November 1864, forwarding from the Accountant General in that Department Memoranda in which he urges that the distinction between Settlements and Payments in the compilations of the Departmental Compilers, and in the Returns and Accounts of the Military Accountant, is desirable for ascertaining the actual Cash Expenditure of the year, and is necessary at least for the year 1864-65; also submitting for approval a Draft Circular for giving effect to his views.

RESOLUTION.—The Governor General in Council, having fully considered the subject, deems it inexpedient to adopt the course suggested by the Accountant General, in the Military Department, for ascertaining the Cash Expenditure of the year, and prefers the plan which has been proposed by the English Commissioners for Indian Accounts.

2. The Inefficient Balance in the annual accounts comprises advances and retrenchments, and also payments for completed services, which, for defective vouchers or other causes, have not been passed on the 30th April as final charges. Only a portion of these three classes of items is actual expenditure. The greater part consists of payments from the Cash Balance which are not chargeable as such to the general Revenue, and which, until adjustment, should remain at the debit of a personal account.

3. This material distinction between the personal and service portions of the Inefficient Balance is observed in the General Books, but the results in those Books are not reviewed by the Government, nor submitted to Parliament. On the other hand, the distinction is disregarded in the separate Monthly, Quarterly, and Annual Statements of Receipts and Disbursements, adjusted and unadjusted.

4. The Governor General in Council is pleased to determine that henceforth the accounts shall be founded entirely on audited charges. The Monthly and Quarterly Returns of Receipts and Disbursements now furnished will accordingly be superseded, as soon as practicable, by a monthly statement of Receipts and Disbursements, founded on audited charges only, which must be submitted in a form that will shortly be supplied.

5. In like manner, the General Account of Revenue and Charge for the year, for submission to Parliament, is to be made up for 1864-65 from accounts showing only audited charges, and thereafter, so soon as the arrears can be brought up, from the Books themselves.

6. Payments for completed services, remaining on the Inficient Balance on the 30th April, which cannot, for want of proper vouchers, be charged to the proper head of service before the closing of the Books, shall be held as a Balance at the debit of the Disbursing Officer, who will be required to debit himself with the amount, so that the Balance of his account may correspond with that shown in the Books.

7. In order to include, as far as possible, all charges appertaining to the year under account in the Books of that year, the Books will be kept open for four months after the close of the year.

8. Advances remaining unadjusted on the 30th April will remain at the debit of a personal account; but a distinction must be made between "Advances" properly so called (which are to be debited as above directed,) and "Payments on Account," being for goods delivered or for services peformed; these latter should be charged as final payments, upon Bills which must invariably be furnished as the portions of the goods which they cover are supplied, or as the services for which they are incurred may be rendered.

9. All advances or payments by the Civil Department on account of the Military, made otherwise than in discharge of cheques or drafts of Pay Masters, shall be adjusted between the Military Department and the Civil Accountant General exclusively, and not through the accounts of Pay Masters of Circles, &c.

10. Retrenchments should not be made in doubtful cases until explanations have been asked for and given. When an amount is objected to, the objection will be stated as a query, and the amount, meanwhile, will be posted into the Books. If the objection be maintained, the amount will not be disallowed from the credit already claimed in account, but will, in the case of sums easily recoverable, be adjusted by deduction from the next ensuing payments.

11. For other cases the retrenchment will be re-credited to the head of service which had been charged, and be debited against the Officer to whom the over-issue had been made, in a special account to be raised in the Books of the Military Accountant; but this will not affect the eventual liability of the Pay Master to make good the amount of any retrenchment which may prove irrecoverable from the Officer who overdrew the money.

12. Those rules will, so far as regards the Inefficient Balance, remove those obstacles which prevent the record of the year's audited expenditure from agreeing with the year's actual expenditure.

13. As the existing fusion of the Cash and Store Accounts has a similar disturbing effect on the record of the year's expenditure, the Governor General in Council directs that the Store Accounts, in the Military Department, be separated from the Cash Accounts in all such Books as may now be unclosed. Until the system recommended by the English Commissioners, of charging Stores when and where purchased, is sanctioned, it will be necessary to charge the amount of the Invoice of London Stores as a final charge in the Military Books, care being taken that the Stores are properly brought to debit by the Examiners of Store Accounts in their Departmental Books. The value of Stores expended which has hitherto formed, in the General Books, a charge of the year, will thus cease as a charge against the Revenues, as the Cash paid for Stores will be charged instead.

14. As regards the Inefficient Balances of Cash Accounts, the Books of 1863-64 will be kept open sufficiently long to bring to account, as far as possible, the whole of the unadjusted items appertaining to that year.

15. As the General Books of the Military Department are in arrear, effectual measures must be adopted for pushing forward the Books of prior years, so as to facilitate the submission, within an early period, of accounts of the actual Revenue and Charge taken from the General Books.

Ordered, that a copy of this Resolution be sent to the Military Department, with the documents received from that Department; also to the Public Works Department, the Governments of Madras and Bombay, the Auditor and Accountant General, and the Deputy Auditors and Accountants General, Madras and Bombay.

Ordered, further, that a copy of the Resolution be published in the *Gazette of India*.

No. 4015.

Notifications.—Mr. O. T. Cutter, Superintendent of Government Printing, and in charge of the Military Orphan Press, is allowed privilege leave for one month, in extension of the leave granted to him in Financial Notification No. 3352, dated 17th November 1864.

No. 4108.

The 22nd December 1864.

Mr. E. S. Byrne received charge of the Office of First Assistant Auditor General, and Mr. G. W. Macleod of that of Fourth Assistant Auditor General of India, on the 19th December 1864.

No. 4156.

The 23rd December 1864.

With reference to the Resolution passed in the Financial Department, No. 2070, dated 26th August 1864, sanctioning the transfer of the Marine Payments and Accounts of Bengal to the Deputy Auditor and Accountant General for Bengal, it is hereby notified that all Claims and Accounts relating to the Marine Services of the Government of India, hitherto forwarded to the Examiners of the Military Pay and Ordnance Departments, must be submitted to the Office of the Deputy Auditor and Accountant General, Bengal, Marine Branch, Treasury Buildings, from the 1st January next.

E. H. LUSHINGTON,

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 19th December 1864.

No. 1035 *of* 1864.—Lieutenant T. St. Q. Clutterbuck, of the General List Infantry, is permitted, at his own request, to resign his appointment of Doing-duty Officer in the 4th Regiment Sikh Infantry, and his services are accordingly placed at the disposal of His Excellency the Commander-in-Chief.

No. 1036 *of* 1864.—The following order issued by the Resident at Hyderabad is confirmed :—

No. 171, *dated 15th September* 1864.—Granting Lieutenant R. J. McGhee, Officiating Adjutant, 2nd Infantry Hyderabad Contingent, two months' leave of absence on urgent private affairs in extension of privilege leave.

No. 1037 *of* 1864.—The undermentioned out-Pensioner having been permitted to reside and draw his stipend at this Presidency, payment of pension is to be made and charged accordingly :—

	Rate of pension per diem.
Private George Toogood, an out-Pensioner of the Royal Hospital at Chelsea, from Her Majesty's 35th Regiment of Foot.	1*s.* (one shilling) paid up to the 31st day of December 1864.

No. 1038 *of* 1864.—The following promotion is made :—

Ordnance Department.

Third Class Commissary of Ordnance Captain J. Stewart to be a 2nd Class Commissary from the 1st December 1864, in room of 2nd Class Commissary Captain J. G. Hathorn, Assistant to the Inspector General of Ordnance and Magazines, whose name will be borne on the roster of the Department as "seconded."

No. 1039 *of* 1864.—The following Notification issued in the Foreign Department is re-published in General Orders:—

GENERAL.

No. 1484.

The 5th December 1864.

Extract from the Proceedings of the Government of India, in the Foreign Department.

Read an extract from the Proceedings of Government, in the Home Department, No, 3189, dated 5th October, submitting, for further consideration, rules for the future employment of Military Officers in the Civil and Political Departments of the Government.

OBSERVATIONS.—The Governor General in Council observes that, under the rules laid down in the above communication, an Officer appointed to the Political Department must pass an examination in Indian History, Political Economy (Mill), Jurisprudence (Austin, Volume I., and Maine's Ancient Law), Wheaton's International Law and Aitchison's Treaties.

2. If he shall have passed in the first three subjects while in Civil employment, previous to his appointment to the Political Department, he will of course not be required to undergo a second examination in those subjects.

3. As regards the native languages, an Officer, before he can be appointed either to the Civil or to the Political Department, must have passed in Oordoo by the second or higher standard laid down in the Military Department, which appears to be for all practical purposes in Political employ, a sufficient test of an Officer's knowledge of Oordoo.

4. The only point, therefore, which seems to remain for consideration in the Foreign Department is whether some further examination shall be required, and whether that examination shall be in *some other* language than Oordoo. The Governor General in Council apprehends that, as regards Political employment directly under the Government of India, the only other language of which a knowledge is essential for Political employment is *Persian*. The Governor General in Council is therefore pleased to direct that Officers who may hereafter be appointed to Political offices directly under the Government of India, or the Punjab Government shall be required to pass, or to produce a certificate of having already passed, an examination in Persian in addition to the examination in the subjects prescribed in G. O. No. 3101, dated 5th October last, in the Home Department.

Ordered, that a copy of the above Resolution be published for general information.

No. 1040 *of* 1864.—The undermentioned Soldier is admitted to pension as specified opposite to his name:—

Gunner John Fitzsimmons, of No. 2 Battery Bengal Artillery.	Equivalent to 1*s.* (one shilling) per diem, payable in India.

No. 1041 *of* 1864.—The following orders issued by the Resident at Hyderabad are confirmed:—

No. 216, *dated 24th November* 1864.—Confirming the following Regimental orders issued by the Officer Commanding 1st Cavalry Hyderabad Contingent:—

Dated 31st October 1864.—Directing Major W. Murray, Commanding 1st Cavalry Hyderabad Contingent, to assume, in the absence of any other Officer, the charge of the Adjutant's Office, consequent on the departure of Lieutenant W. H. Macnaghten, Officiating Adjutant, transferred to the 2nd Cavalry Hyderabad Contingent.

Dated 11th November 1864.—Directing Lieutenant J. G. D. Walker, paid Doing-duty Officer, 1st Cavalry Hyderabad Contingent, to officiate as Adjutant from the above date on joining the Corps.

No. 222, *dated 7th December.*—Confirming the Regimental order issued by Captain C. S. Fagan, Commanding 1st Infantry Hyderabad Contingent, directing Major Shand, paid Doing-duty Officer, to officiate as Adjutant from the 25th November 1864, in room of Lieutenant A. C. Havelock, officiating second in Command.

No. 1042 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate:—

Lieutenant Sir George Law Marshall Parker, Bart., of the Bengal Staff Corps, Quarter Master, 3rd Goorkha Regiment.	For 20 months.

The 20th December 1864.

No. 1043 *of* 1864.—The following promotions are made in the undermentioned Corps of the Native Army:—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
13th Regt. N. I.	Jemadar Sheikh Khoda Bux ...	Subadar ...	1st May 1864.	Budhya Khutree, invalided.
Ditto	Ditto Saddoo Sing ...	Ditto ...	1st " "	Singabeer Khutree, ditto.
Ditto	Ditto Ameer Bux ...	Ditto ...	1st " "	Hurree Misser, ditto.
Ditto	Havildar Hookum Chand ...	Jemadar ...	1st " "	Sheikh Khoda Bux, promoted.
Ditto	Ditto Wuzzeer Khan ...	Ditto ...	1st " "	Saddoo Sing, ditto.
Ditto	Ditto Ramoo Kuthait ...	Ditto ...	1st " "	Ameer Bux, ditto.
29th (Punjab) Regt. N. I.	Ditto Nehal Sing ...	Ditto ...	20th July "	Foja Sing, dismissed.
32nd (Punjab) Regt. N. I., Pioneers.	Jemadar Chunda Sing ...	Subadar ..	23rd Aug. "	Jowalla Sing, resigned.
Ditto	Havildar Jewund Sing ..	Jemadar ...	23rd " "	Chunda Sing, promoted.
1st Goorkha Regt Light Infy.	Jemadar Ummer Sing Thappa ...	Subadar ...	23rd Sept. "	Jewa Khuwas, deceased.
Ditto	Havildar Bhowan Sing Newar ...	Jemadar ...	23rd " "	Ummer Sing Thappa, promoted.

No. 1044 *of* 1864.—The undermentioned Officers have reported their return from England :—

	Date of arrival at Fort William.
Captain C. R. Shaw, of the Bengal Staff Corps, Assistant Commissioner, Roy Bareilly.	29th November 1864.
Major (Brevet Lieutenant Colonel) R. R. Mainwaring, of the late 6th European Regiment.	13th December 1864.
Major A. H. Ternan, of the Bengal Staff Corps, Deputy Commissioner, Jaloun.	13th December 1864.
Major T. C. Darnell, of the Bengal Staff Corps.	13th December 1864.
Major J. J. Eckford, of the Bengal Staff Corps, District Superintendent of Police, Agra District.	13th December 1864.
Lieutenant G. B. Johnston, of the late 54th Regiment Native Infantry, District Superintendent of Police, Durrung.	13th December 1864.
Assistant Surgeon W. Watson, M. B., of the Medical Department.	13th December 1864.

No. 1045 *of* 1864.—The following promotions by Brevet are made under the operation of G. G. O. No. 632 of 4th August 1864, subject to Her Majesty's approval :—

BREVET.

Corps.	Rank and Names.	Date from which entitled to promotion to rank of Lieutenant Colonel.
	To be Lieutenant Colonels.	
39th N. I. ...	Major Charles Jackson	11th December 1864.
65th N. I. ..	Ditto Henry Larkins Robertson	11th " "
43rd N. I. ...	Ditto Wredenhall Queiros Pogson	12th " "
	To be Majors.	Date from which entitled to promotion to the rank of Major.
4th N. I. ...	Captain Archibald Cumine	10th December 1864.
58th N. I. ..	Ditto Frederick John Ellis	10th " "
26th N. I. ..	Ditto Montague James White	10th " "
6 th N. I. ..	Ditto Frederick Charles Innes	10th " "
17th N. I. ..	Ditto Frederick Ernest Laing	10th " "
3rd E. R. ...	Ditto Samuel Dewe White	10th " "
	To be Captain.	Date from which entitled to promotion to rank as Captain.
45th N. I.	Lieutenant William Frederick Edwards	9th December 1864.

No. 1046 *of* 1864.—In modification of Government General Order No. 454 of the 27th May 1864, it is notified that Drivers, Mahouts, and Elephant coolies will be allowed compensation for dearness of provisions in the second, instead of in the first Class as therein authorized.

No. 1047 *of* 1864.—His Excellency the Governor General of India has been pleased to make the following appointment :—

Governor General's Body Guard.

Cornet W. A. Lawrence, of the 21st Hussars, Doing-duty Officer, Corps of Guides, and a candidate for the Staff Corps, to be Adjutant, on probation, vice Captain Lockwood, who vacates on promotion.

No. 1048 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment :—

PUNJAB IRREGULAR FORCE.

2nd Infantry.

Lieutenant N. J. Jones, Doing-duty Officer, to be Quarter Master, vice Lieutenant Thomson, deceased.

No. 1049 *of* 1864.—The undermentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified opposite to their respective names, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Robert Parry Nisbett, of the General List Infantry, Assistant Commissioner, 3rd Class, Umritsur District, Punjab.	21st July 1862.

Ensign Edward Augustus Raikes, of Her Majesty's 107th Foot, Assistant Commissioner, 3rd Class, Goojranwalla District, Punjab.	4th March 1864.

No. 1050 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Major George Hamilton, of the Bengal Staff Corps.	For 2 years.

No. 1051 *of* 1864.—The following order issued by the Government of Bombay is confirmed :—

No. 602, *dated 7th December* 1864.—Granting leave of absence to Europe, on medical certificate, to Lieutenant Colonel R. Renny, of the Bengal Staff Corps, Commandant 3rd Regiment of Sikh Infantry.	For 20 months.

No. 1052 *of* 1864.—Veterinary Surgeon Archibald Turnbull, of the Bengal Establishment, is permitted to proceed to Europe on private affairs under the old Regulations for the residue of the furlough on the same account granted to him in G. G. O. No. 450 of the 24th March 1857.

No. 1053 *of* 1864.—The undermentioned Non-Commissioned Officer is admitted to pension as specified opposite to his name :—

Sergeant Major Thomas Burrows, of the 15th Regiment Native Infantry.	Equivalent to 2*s.* 6*d.* (two shillings and six pence) per diem, payable in India.

The 21st December 1864.

No. 1054 *of* 1864.—Mr. James William Mitchell is promoted from the 3rd to the grade of 2nd Class Sub-Assistant in the Great Trigonometrical Survey of India, with effect from the 1st September last.

No. 1055 *of* 1864.—Sub-Conductor Henry Smith, attached to the Office of the Adjutant General, is promoted to the rank of Conductor.

No. 1056 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Major H. F. Brooke, Her Majesty's 48th Foot, Major of Brigade, to be Assistant Adjutant General of Division, in succession to Captain F. J. Slade Gully, deceased.

The 22nd December 1864.

No. 1057 *of* 1864.—ERRATUM.—In General Order by the Governor General, No. 274, dated Allahabad, 12th July 1858, admitting certain Officers and men of Hodson's Horse to the Order of Merit, for "Sowar Narrain Singh" read Sowar *Nowrung* Singh. Order Books to be corrected accordingly.

No. 1058 *of* 1864.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Major Alexander Sutton Osborn Donaldson, of the late 45th Regiment Native Infantry.	For 20 months, under the new Regulations.

No. 1059 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Punjab Irregular Force, 5th Infantry.

Assistant Surgeon S. Mackertich, M.D., attached to the 2nd Native Light Infantry, to the medical charge, vice Staff Assistant Surgeon John, placed at the disposal of His Excellency the Commander-in-Chief for another appointment.

Fort William the 23rd December 1864.

No. 1060 *of* 1864.—The following Military letter from the Right Honorable the Secretary of State for India, No. 340 of the 7th November 1864, is published for general information :—

MILITARY. INDIA OFFICE;
No. 340 *London, the 7th November* 1864.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—In continuation of my Despatch No. 152, dated 16th May 1864, and with reference to your reply thereto, No. 242 of the 29th June 1864, I have now the honor to communicate to your Excellency the decision at which Her Majesty's Government has arrived regarding the future establishment of Medical Officers for service in India.

2. In a Despatch No. 82, dated 12th March 1862, the late Governor General in Council recommended the formation of an Amalgamated Medical Service for the united Army of Great Britain and India, and expressed his concurrence generally in a scheme for carrying out such a measure, embodied in a memorandum by Colonel Norman which accompanied that Despatch.

3. A very important feature in the working of that scheme was the unavoidable removal of Medical Officers from employment in India after a limited number of years' service in that country, whatever their employment might be.

4. I was apprehensive that this might be attended with serious inconvenience, but, after much and careful consideration of the subject, I resolved to submit the proposal, with some slight modifications, for the concurrence of the Secretary of State for War.

5. I forward for your information the correspondence which has taken place upon the subject, by which your Excellency will perceive that Earl de Grey objects to the scheme mainly on the following grounds :—

1st.—That the employment of British Medical Officers for limited periods in civil situations in India would put a stop to the continuous military training secured under the present system of the Army Medical Department, and considered by him to be essential to the efficiency of the service; that Officers so employed might acquire habits of independence inconsistent with a due performance of regimental duties, and would have to return to a regiment at an age when men in general do not easily bend themselves to the practice of subordi-

nation required from a regimental Officer of inferior rank.

2nd.—His time, it is stated, would have been spent in treating diseases different to a great extent from those of soldiers, and he would have acquired no experience, and have had no occasion to practise that most important part of his duty as an Army Medical Officer, the prevention of disease. He would, in short, not be the Officer whom the existing organization of the Medical Department of the British Army contemplated, and whom it is the object of the costly and elaborate system recently established to provide for the Army.

3rd.—Earl de Grey further objects that "regimental duties with Native troops are at present of a very different nature from those required in British regiments, and would not afford Medical Officers the training and experience which the new organization has rendered essential;" and lastly, His Lordship observes, that if the amalgamation were once carried out on these principles, it would be extremely difficult, if not impossible, to abandon them hereafter, whatever might be the result.

6. In my reply I explained to Earl de Grey and Ripon my reasons for not being able to concur in the objections offered by His Lordship, but as I felt satisfied that those objections had not been lightly entertained, I felt that it would be useless to press a reconsideration of the subject.

7. It was further obvious from the correspondence that any plan involving the withdrawal for a time from their regular duty of the Officers of the Army Medical Department, would be liable to objection on similar grounds, and Her Majesty's Government directed their attention therefore to the possibility of providing for the future demands of the Government of India by the formation of Medical Staff Corps for each Presidency.

8. In order to obtain for the Medical Service in India the advantage of having its Officers drawn from the same source, and having passed the same examination as those of the British Army, and with a view of placing them on a footing of perfect equality, by obliterating as much as possible all distinction between the bodies of Officers so employed and those of the British Army, it was proposed to form the several Staff Corps by means of Medical Officers of Her Majesty's service volunteering to join them.

9. With this view, however, it became necessary to obtain the sanction of Parliament to the repeal of that part of the Act of the 16 & 17 Vict. Cap. 95, Sect. 37, which prescribes the manner in which Medical Officers shall be provided for employment under the Government of India.

10. Her Majesty's Government having failed to obtain the consent of Parliament to a measure proposed with this view, it became necessary to give up the scheme of a Medical Staff Corps, as proposed, and to revert again to the system of an entirely separate service, as heretofore.

11. The changes which have been recently made in the amount and composition of the Military force in India, the transfer of the whole of the European troops to the British Army, and the reduction of the Native force, render necessary a corresponding reduction in the establishment of Medical Officers serving under the local Governments, as well as some change in the nature of their employment.

12. One of the objects aimed at in the contemplated union of the British and Indian Medical Service was the abolition of the double administrative Staff in India. This advantage would have been unattainable on the formation of Medical Staff Corps, and is equally so in the continuance of a separate service as now proposed.

13. It is obvious that a single Medical Staff for all India is only compatible with one amalgamated Medical Service, and that the objections advanced by the Secretary of State for War, and which have proved fatal to the scheme of amalgamation, must apply with even greater force to any plan that would involve the indiscriminate employment of Officers from either service in the supervision of both.

14. The evils that have resulted up to the present time from the employment of a double Staff will, it is believed, disappear when the duties of the Officers of the two services shall have been entirely separated. The sole objection to such double Staff will then consist in its expense. This, I apprehend, will, on a re-adjustment of the local department of inspection, with a view of meeting the altered condition of the service, be found susceptible of considerable reduction.

15. Her Majesty's Government have therefore determined that the duties of the Medical Officers of the British Army serving in India shall, in future, be kept wholly distinct from those of the Medical Officers of the Indian establishment, and that there shall be a separate administrative establishment for each.

16. Under these circumstances, it will be necessary that the administrative establishments in the several Presidencies should be revised, and the duties of the several Medical Officers of the higher grades re-distributed, and I request that you will take the subject into early consideration, with a view of determining the numbers of Inspectors General and Deputy Inspectors-General of each service that will be required to conduct the administrative duties of the respective services in each Presidency.

17. In my Despatch No. 152, I authorized your augmenting the number of Officers above the rank of Assistant Surgeon

In Bengal to	152
„ Madras to	86
„ Bombay to	69

leaving the aggregate establishment of Medical Officers in each Presidency the same as before.

18. That establishment is at present as follows :—

Bengal	425
Madras	243
Bombay	193

19. You were informed, in my Despatch No. 291, dated 8th August 1863, that the War Office would take measures for relieving, as soon as possible, the Assistant Surgeons of the Indian Army from the brigades of Artillery and new Line regiments, and the same course will hereafter be adopted as a necessary consequence of the transfer of those regiments to the British Army, in regard to the Surgeons. A reduction in the establishment of Medical Officers required for service in India will necessarily follow, and I request that the subject, of the number likely to be required henceforward in the several Presidencies may receive your early consideration.

20. In making this calculation you will, of course, take into account the several situations

which may be properly filled up by uncovenanted members of the Medical Profession.

21. It is believed that, in consequence of all appointments to the local service having ceased during the last three years, the aggregate number of Medical Officers at present borne on the strength of the several Presidencies will be, if anything, below the prospective wants of the service; but I shall make arrangements without delay for filling up vacancies as they may occur on your revised establishment.

22. The promotion of Assistant Surgeons who may hereafter enter the Indian Army will be regulated by length of service, and not, as heretofore, by succession to vacancies in a fixed establishment of Officers of the higher grades.

23. Assistant Surgeons of 12 years' service from the date of first commission (of which two years shall have been passed in charge of a Native regiment), who shall have passed the prescribed examination in professional subjects, will be promoted to the rank of Surgeon.

24. The benefit of this rule is to be extended to all Assistant Surgeons now in the Indian Service, but Officers now in the service who may be so promoted will be considered supernumeraries to the establishment of Surgeons as recently laid down, so that no promotion by seniority will take place until such supernumeraries are absorbed.

25. You will make the promotions consequent upon this concession from the date of receipt of this Despatch.

26. In the Despatch above referred to, I informed you that you were authorized to introduce certain changes in the mode of payment of Officers of the Medical Department serving in India, and you were informed that, pending a further communication upon the subject, Officers of the British or Indian Medical Service, holding Staff appointments, the salaries of which are consolidated, will continue to draw their salaries as at present; and all Officers of the Indian Medical Department in the receipt of Staff salaries, including such as are in Medical charge of native regiments, will continue to draw the aggregate amount of pay and Staff allowances they now receive, provided it be not less than the rate of pay laid down in the above table, for Officers of their rank and standing in the service.

27. I have now to inform you that it has been determined that in future all employment on the part of Medical Officers of the Indian Service involving the receipt of special Staff salary shall be considered as Staff employment, the salaries being in all cases consolidated; and that all appointments, whether Civil or Military, held in future by Officers of the present Indian Medical Service below the rank of Deputy Inspector General, will be alike tenable by Surgeon Majors, Surgeons, and Assistant Surgeons.

28. The salaries of the principal administrative and military appointments are fixed at the following consolidated sums:—

	Rs.	
Inspector General	2,500	whether of the British or Indian Medical Service.
Deputy Inspector General ...	1,800	
Surgeon Major in charge of Native regiments	1,000	with Rs. 90 horse allowance in Cavalry regiments.
Surgeon in charge of ditto	800	with Rs. 90 ditto
Assistant Surgeon above 5 years' full pay service in charge of Native regiments	600	with Rs. 60 ditto
Assistant Surgeon under 5 years' ditto	450	with Rs. 60 ditto

But Officers now in the Indian service will receive the pay due to their rank as laid down in para. 10 of my Despatch No. 152 of 16th May 1864, when such pay is in excess of the consolidated salaries above mentioned.

29. Officers who may hereafter be appointed to the Indian Medical Service will receive pay when unemployed in India according to the following scale:—

Rank.	Years' Service.	Unemployed Pay.		
		Rs.	A.	P.
Surgeon-Major - -	25	888	12	0
Ditto - - -	20	852	3	7
Surgeon - - -	15	677	6	11
Ditto - - -	12	640	14	6
Assistant Surgeon -	10	410	9	5
Ditto - - -	6	392	5	2
Ditto - - -	5	304	14	2
Ditto - - -	under 5	286	10	0

30. The salaries of other Medical appointments in the Civil and Military Departments will be revised with reference to the above, and fixed at a consolidated sum, and I request that a report may be made to me upon the subject with as little delay as possible. In the mean time, the aggregate sums at present received in each case will continue to be drawn.

31. With a view of promoting the efficiency of the service, it has been further determined that the tenure of office by a Deputy Inspector General of the Indian Service shall, as in the case of Inspectors General, be limited to five years; Officers being, however, if not disqualified by age, eligible either for employment for a second tour of duty in the same grade, or for employment in the higher grade of Inspector General by promotion thereto.

32. You will follow, in the cases of Officers now holding the office of Deputy Inspector General, the same course which your Government adopted in 1861, in regard to combatant Officers holding certain Staff appointments, and permit all such to hold their offices for two years longer, irrespective of the periods they may severally have served in them. Should any Officer have served up to the present time less than five years, he will be allowed to complete a full period of seven years.

33. The rank of Inspector General and Deputy Inspector General conferred upon Officers of the Indian Medical Service under the Royal Warrant of the 13th January 1860, is to be considered as substantive rank.

These Officers, on vacating office at the expiration of the five years' tour of duty, will be permitted in future to draw respectively an unemployed salary of Rs. 1,200 per mensem in the former and Rs. 900 in the latter case for a period of six months from the date of their vacating office, after which they will be placed, while unemployed, on the rate of pay laid down in my Despatch of the 16th May 1864 for Officers of corresponding rank in Europe. These sums, deducted from the consolidated salary, will regulate the moiety of Staff salary to be drawn by Officers of those grades during absence on sick certificate. The decision reported in the 3rd paragraph of your letter No. 242 of 1864 will cease to operate from the date of publication of the present Despatch.

34. With a view to improving the position and prospects of Officers of the Indian Medical Service, it has been resolved to introduce prospectively the following revised pension rules.

35. Officers of the Indian Medical Service will be allowed to retire on the following scale of pension, on completion of the required periods of service :—

	£
After 30 years' service in India -	550
„ 27 „ „ „ -	456
„ 24 „ „ „ -	365
„ 21 „ „ „ -	292
„ 17 „ „ „ -	220

36. An Inspector General, after five years' active employment in India in that grade, will be entitled to retire upon a pension of £350 per annum, in addition to that to which he may be entitled under the above scale.

37. A Deputy Inspector General will, after five years' active employment in India in that grade, be entitled to retire upon a pension of £250 per annum, in addition to the pension to which he may be entitled under the above scale.

38. In each of the above cases, six months' absence on medical certificate will be allowed to count towards actual service in those grades.

39. Officers now in the Indian Medical Service will, on retirement, have the option of pension according to the above rules, or according to those now in force.

40. My attention has been directed on this occasion to the rule regarding the qualification of an Assistant Surgeon for promotion to the rank of Surgeon required under Clause III. of the Royal Warrant, dated 13th January 1860. There can be no doubt that this rule, which has been again brought to notice by a recent Despatch from your Government, requiring a service of two years in or with a regiment, bears very hardly on many Officers, the nature of whose employment precludes their showing the required qualification, and who, on entering the service, had no reason to suppose that such a regulation would be adopted.

41. These considerations have induced me to consent to exempt from the operation of the clause of the Royal Warrant all the Assistant Surgeons who entered the service prior to its date. It is to be understood, however, that the rule is to be strictly enforced in the case of all Medical Officers who entered the service after January 1860.

42. In my Despatch No. 152 of 16th May 1864, para. 7, I informed you that Her Majesty's Government had determined to modify the instructions given in my Despatches of the 31st October 1860 and 30th September 1861, and to permit the period of service qualifying Surgeons for the rank of Surgeon Major, under that Warrant, to be calculated from date of first commission, including all leave of absence of whatever kind.

43. I have now to inform you that the same principle is to be observed with respect to the grant of honorary rank on retirement, under the Clause 14 of the Royal Warrant, and that the 25 years' service qualifying for a step of honorary rank, the requirements of the clause in other respects being fulfilled, shall be inclusive of all leave of absence.

44. I have further to inform you that it has been determined, as in the case of combatant Officers of the Indian Army, to confer upon the Medical Officers of that service Royal Commissions in substitution for those which they now hold conferring rank in Her Majesty's Service in any part of the world. The Medical Officers of Her Majesty's Indian Service will not, however, be required to serve out of India, except with their own consent.

45. I have, lastly, to inform your Excellency that Assistant Surgeons appointed to Her Majesty's Indian Service in future will not be called upon to become subscribers to any Military or Medical Funds, and that Her Majesty's Government have determined to guarantee to present incumbents on and subscribers to the several Medical Funds the annuities and pensions to which they are, or to which they, their widows and children may become entitled from those Funds, according to the regulations now in force, and at the present rates of subscription. But this guarantee must be regarded as conditional on the absolute transfer of the assets of the Fund to the Government, and must not be construed as conveying to any Fund, or to any member of it, benefits which are not actually provided for in the regulations as at present in force.

46. The widows and children of Medical Officers hereafter appointed to Her Majesty's Indian Service will be granted pensions not less than those to which they would be entitled under the provisions of the Royal Warrant of June 15th, 1855.

47. The above measures, which obviously tend greatly to improve the condition and prospects of the Medical Service in India, cannot be carried out, as your Government will at once perceive, without a heavy expense to the State. It is hoped, however, that the result will be at once to diffuse a spirit of satisfaction and contentment among the Officers now in the service, and to secure for the future a certain supply of Medical Officers of good social position, liberal education, and professional ability for Her Majesty's Service in India.

I have, &c.,

(Signed) C. Wood.

No. 1061 *of* 1864.—The despatch published in the foregoing General Order having been received on the 14th instant, its provisions with such modifications as are hereafter directed will come into effect from that date.

2. With reference to paragraphs 15 and 16, the Governor General in Council is pleased to direct that until further orders the numbers of the administrative Staff of Her Majesty's British and Indian Medical Services in the three Presidencies and the present system of Medical Administration shall remain unchanged.

3. To enable the future Establishment of the Indian Medical Service to be laid down, it is requested that the Governments of Fort St. George and Bombay will forward to the Military Department of the Government of India a detailed Statement of the number of Medical Officers of Her Majesty's Indian Service required for the duties of those Presidencies under the system now ordered, taking into account as directed in paragraph 20 of the Despatch of the Secretary of State the several situations which may properly be filled by Uncovenanted Members of the Medical profession.

4. Any Assistant Surgeons on the establishment of the three Presidencies who may be entitled to promotion under para. 24 of the des-

patch are to be at once promoted with effect from the 14th December 1864.

5. The rates of pay specified in para. 28 of the Despatch will be passed from the 14th instant, Officers now in the Indian Service continuing to receive the pay of their rank as laid down in para. 10 of Sir C. Wood's despatch of 16th May 1864,* when such pay is in excess of the consolidated salaries now fixed.

* G. G. O. No. 507, dated 20th June 1864.

6. The pay of Medical Officers of Her Majesty's British Forces in India as laid down in G. G. O. No. 507 of 20th June and No. 953 of 26th November 1864 is unaffected by this order.

7. Pending the revision of the salaries of all Medical appointments in the Civil and Military Departments directed in para. 30 of Sir C. Wood's Despatch, Officers holding such appointments will draw the same aggregate salaries as at present, and remuneration of all *extra* regimental charges as well as the salaries authorized for the charge of Divisional and Brigade Staff, will continue to be passed.

8. Officers now holding the appointment of Deputy Inspector General of Hospitals will have the benefit of serving the periods prescribed in paragraph 32 of the Despatch; but Officers hereafter appointed to this office will vacate it, if not re-appointed, after a tour of five years.

9. The rules regarding absentee pay of Inspectors General and Deputy Inspectors General, contained in paragraph 33 of the Despatch, will at once be brought into operation.

10. Such promotions and alterations of rank as may be rendered necessary by paragraph 41 of the Despatch will be made as soon as practicable by the Governments of Fort St. George and Bombay, and a roll of such promotions and alterations of rank as may be requisite in the Bengal Presidency will be submitted to the Government of India in the usual manner.

No. 1062 *of* 1864.—The undermentioned Officer has reported his return from England:—

	Date of arrival at Fort William.
Lieutenant Colonel E. S. Dennis, of the Bengal Infantry.	13th December 1864.

No. 1063 *of* 1864.—The undermentioned Officer having completed twenty years' service, six years of which were on permanent Staff employ, to be Major, from the date specified opposite to his name under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Bengal Staff Corps.

Captain (Brevet Major) A. W. Owen.	20th December 1864.

No. 1064 *of* 1864.—The under-mentioned Officer having completed twelve years' service, four years of which were on permanent Staff employ, to be Captain, from the date specified opposite to his name, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval.

Bengal Staff Corps.

Lieut. J. W. H. Johnstone ... 20th Dec. 1864.

No. 1065 *of* 1864.—With reference to the Notification issued by the Government of the North-Western Provinces, No. 960 A, dated 16th instant, the services of Lieutenant D. M. Strong, of the General List, Infantry, Assistant District Superintendent of Police, Benares Division, are placed at the disposal of His Excellency the Commander-in-Chief, with effect from the 1st instant.

No. 1066 *of* 1864.—His Excellency the Governor General in Council is pleased to attach Captain H. B. Lockwood, of the late 4th European Light Cavalry, and late Adjutant of His Excellency's Body Guard, to the Stud Department, for general duty, under the Superintendent of Studs, until further orders.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

No. 356.

Fort William, the 19th December 1864.

Notifications.—With reference to Notification No. 299 of the 28th October last, Mr. G. C. Cooke, Assistant Engineer, 2nd Class, was relieved of his duties on the Agra and Bombay Road on the 22nd November 1864.

No. 357.

The undermentioned Officers of the Public Works Department have been granted by the Right Hon'ble the Secretary of State for India extension of leave on medical certificate for the periods specified against their names:—

		Months.
Mr. G. Kilgour, Punjab	...	3
,, J. Adam, ,,	...	6
,, J. D. Derry, Bengal	...	6

No. 358.

Lieutenant J. Browne, Assistant Engineer, 2nd Class, Punjab, is transferred to the North-Western Provinces, and his services placed at the disposal of the Lieutenant Governor for employment as Assistant Principal in the Thomason College.

No. 359.

In continuation of Notification No. 297, dated 28th October 1864, Mr. T. Leonard, Assistant Overseer, Mysore, was relieved of his charge in the Public Works Department on the 31st October 1864.

No. 360.

Mr. E. B. Medley, Assistant Engineer, 2nd Class, Rajpootana Circle, joined the 3rd Division Mhow and Nusseerabad Road on the 22nd November 1864.

No. 361.

Mr. C. Nuttall, Deputy Controller of Public Works Accounts, Hyderabad, with temporary rank of 3rd Class, and Officiating Deputy Controller, Mysore, is confirmed in that grade with effect from 1st November 1864.

Mr. G. D. Prussia, Accountant, British Burmah, with temporary rank of 2nd Class, is confirmed in that grade with effect from 1st November 1864.

No. 362.

The undermentioned men having passed the prescribed examination at the Civil Engineering College at Madras, are appointed to the Public Works Department in the grade of Assistant Overseers, and posted to Mysore with effect from the dates on which they respectively joined their appointments :—

Corporal R. Green } Sappers and Miners.
„ J. Heywood }

Mr. J. E. Rodgers.

„ J. A. Minchall.

„ R. T. Scaldwell.

This cancels Notification No. 193 of the 20th July 1864.

R. STRACHEY, *Colonel*, R. E.
Secy. to the Govt. of India.

No. 363.

The 20th December 1864.

In continuation of Notification No. 344 of 5th December 1864, Mr. C. W. Hope, Assistant Engineer, 1st Class, is appointed Assistant to the Superintendent of Lighthouses with effect from the 29th October 1864.

No. 364.

Captain E. Davidson, R. E., Deputy Consulting Engineer and Assistant Secretary to the Government of Bengal, in the Railway Department, not being about to return to India, vacates his appointment from the 1st December 1864, from which date Major J. St. J. Hovenden, R. E., hitherto officiating, is confirmed in his appointment of Deputy Consulting Engineer.

No. 365.

Mr. W. H. Dun, Assistant Engineer, 2nd Class, held temporary charge of the Arracan Division Public Works from the 4th July to the 15th August 1864, inclusive.

No. 366.

The 21st December 1864.

Mr. E. Grant, a passed Student of the Madras Civil Engineering College, is appointed to the Public Works Department as an Assistant Overseer and posted to Mysore.

No. 367.

Mr. J. Anderson, Temporary Overseer, Port Blair, is dismissed from the Public Works Department with effect from the 22nd October 1864.

No. 368.

The 22nd December 1864.

Mr. D. A. Gantzer, Officiating Deputy Controller of Public Works Accounts, assumed charge of the Hyderabad Office of Accounts, to which he was appointed in Public Works Notification No. 289 dated 8th October 1864, on the forenoon of the 5th December 1864.

No. 369.

The 23rd December 1864.

Leave of absence for three months, on private affairs, without pay, is granted to Sergeant J. Edmund, R. A., Assistant Accountant, 3rd Class, attached to Accountant General's Office, with effect from 15th December 1864.

E. C. S. WILLIAMS, *Captain*, R. E.
Under Secy. to the Govt. of India.

ADVERTISEMENTS.

NOTICE.

Wanted to purchase for breeding purposes in the Seonee District, Central Provinces, a good Arab Stallion. He must be of good blood, bone, and temper; young and sound. The warranty of a Veterinary Surgeon will be required ere purchase is completed.

Apply, sending a Descriptive Roll, price, and all other particulars, to

J. B. DENNYS, *Major*,
Deputy Commissioner.

SEONEE DEPY. COMMR.'S OFFICE, }
30th September 1864. }

NOTICE.

Stolen at Chuttraghat, near Hazareebaugh, the undermentioned Government Currency Notes. Payment has been stopped at the Bank :—

No. 26835 for Rs. 100.
No. 26836 for Rs. 100.

SUMBULPORE, } SUMSOODEEN KHAN,
The 3rd December 1864. } *Merchant.*

NOTICE.

In consequence of the Govt. Promissory Note No. 10899 of 73849 of 1856-57 of the 5 per cent. Loan for Rs. 500 having been injured and defaced, notice is hereby given that application to Government for a duplicate has been made in my favour.

SHREEMUTTY MUTTY DABEE.

No. 4, GOPEEMOHUN DUTT'S LANE, }
The 16th December 1864. }

NOTICE

Is hereby given that certain effects of the late Mr. C. G. Bateman, Manager, Nerbudda Coal and Iron Company, who died at Nursingpore on the 27th November 1864, are under the seal of this Court.

Parties, therefore, having any interest in the said property, will please to apply on or before 20th January 1865 to this Court.

NURSINGPORE; } C. BALDWIN,
DEPY. COMMR.'S OFFICE, } *Deputy Commissioner.*
The 15th December 1864. }

STATEMENT of Government Promissory Notes enfaced throughout India, for Payment of Interest in London, showing the total Amount outstanding up to 30th November 1864 according to the Registers received in this Office.

	4 per cent. of 1824-25.	4 per cent. of 1828-29.	4 per cent. of 1832-33.	4 per cent. of 1835-36.	4 per cent. of 1842-43.	4 per cent. of 1854-55.	5 per cent. Public Works of 1854-55.	5 per cent. of 1856-57.	5½ per cent. of 1859-60.	3½ per cent. of 1853-54.	4½ per cent. of 1856-57.	Total Rs.
Amount on which Interest is now payable in London	53,000	2,300	25,82,500	22,85,100	95,69,700	65,90,200	31,66,800	4,71,39,300	2,30,11,800	18,600	16,500	9,44,35,800

FORT WILLIAM;
LOAN OFFICE,
The 19th December 1864.

R. P. HARRISON,
Acct. Genl. to the Govt. of India.

LOST.

The left hand half of Government Currency Note No. $\frac{A}{10}$21028 for Rs. 20. Payment has been stopped.

R. A. FINK.

LOST.

Through the Post from Cachar the left hand halves of Government Currency Notes Nos. $\frac{A}{7}$02557 and 02562 for Rs. 10 each. Payment stopped at the Bank.

W. BEVERIDGE.

The 23rd December 1864.

FOR SALE.

For sale by Public Auction at the Exchange Sale Rooms, on Thursday 5th January 1865, to which day the sale has been postponed, at twelve o'clock, by Mortgagees under a power of Sale contained in the Deed of Mortgage, the right, title, and interest of Baboo Annundo Chunder Sandle, of and in eight-sixteenths of the Zemindaries or Talooks called Pergunnah Nosebshye and Pergunnah Mohobutpore, in the districts of Furreedpore, Jessore, and Pubnah, and also in six Mouzahs or Mehals comprising the Muzcoora Talook, called Suttraieelpore, Kismut Buggooteah, Kismut Banneah, Kismut Chur Bhalabund, Kismut Mothoorapore, and Kismut Doosra Bagooteah, in the district of Furreedpore, with the several rights appertaining thereto.

The conditions of Sale may be seen and the Title Deeds inspected at the Office of Messrs. Stack, Collis, and Mirfield, Solicitors to the Mortgagees.

FOR SALE,

A COLLECTION of TREATIES, ENGAGEMENTS, and SUNNUDS, relating to India and neighbouring countries, compiled by C. U. Aitchison, B. C. S., Under-Secretary to the Government of India in the Foreign Department. Price, Five Rupees per volume.

VOLUME I.—Containing the Treaties, &c., relating to Bengal, Burmah, and the Eastern Archipelago. Super royal, 8vo. pp. 372, with three Maps.

VOLUME II.—Containing the Treaties, &c., relating to the North-Western Provinces, Oudh, Nepal, the Punjab, and the States on the Punjab Frontier. Super royal, 8vo. pp. 456, with two Maps.

VOLUME III.—Containing the Treaties, &c., relating to the Peishwa, Nagpoor, and Bundlecund. Super royal, 8vo. pp. 588.

VOLUME IV.—Containing Treaties, &c., relating to the States in Rajpootana, Central India, and Malwa.

VOLUME V.—Containing Treaties, &c., relating to Hyderabad, Mysore, and Coorg, the Madras Presidency, and Ceylon.

In the Press, and will shortly be published.

VOLUME VI.—Containing Treaties, &c., relating to the States within the Bombay Presidency.

SALE OF WASTE LAND AT MOHUMDEE.

Notice is hereby given that, should no objection be preferred under Act XXIII of 1863, rendering it necessary to defer sale, the several plots of Waste Land situate in the District of Mohumdee, which are entered in the list appended, will be sold by public auction on the 10th January 1865, to the highest bidder, above the upset price of two Rupees and eight Annas (2-8-0) per acre, at the Office of the Deputy Commissioner at Lukheempoor. The sales will be made in the manner, and subject to the conditions, prescribed by the rules for the sale of Waste Land in Oudh.

Copies of the rules referred to, and forms of the Deed of Sale, can be obtained, on application, at the Office of the Chief Commissioner; and maps of the allotments, on a scale of four inches to a mile, may be seen at the Office of the Deputy Commissioner of Mohumdee.

T. H. KAVANAGH,
Offg. Deputy Commissioner.

List of Waste Lands available for sale in the Mohumdee District.

General Number.	Pergunnah.	Names of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
1	Bhoor ...	Allotment No. 1 ...	2,291	Bounded on the west by Mr. Allen's grant; on the north by the village Kamp; on the east by the village Kishunpoor; and on the south by the grant of Messrs. Saunders and Menzies, and the village Sooltanpoor of District Shajehanpoor, from which it is separated by the Oel River.	The River Chowka flows two miles from the northern boundary.
2	Alleegunj ...	Allotment No. 2 ...	1,221	Bounded on the west by Mr. Foy's grant; on the north by the village Buhadurnuggur; on the east by the village Umbara; and on the south by the grant of Ahmud Allee.	
3	Hyderabad..	Allotment No. 3 ...	5,272	Bounded on the west by the grants of Abdool Wahid and Mr. Singer on the north; and north-east by the River Oel, which separates it from the grants of Mr. Meakin, Mr. Foy, and Ussud Allee; on the south by the villages Sikundurpoor, Khujoon, Puharpoor, Huzrutpoor, Kookra, and Khunjunpoor.	
4	Ditto ...	Allotment No. 4 ...	2,555	Bounded on the west by allotment No. 5; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel River; on the south-east by Mr. Singer's grant; and on the south-west by Captain William Hearsey's grant.	
5	Ditto ...	Allotment No. 5 ...	3,703	Bounded on the west by the villages Mudarpoor, Bhoodapoor, Byspoor, Jurowlee, and Sera Mow of District Shajehanpoor; on the north by the grant of Messrs. Saunders and Menzies, from which it is separated by the Oel River; on the east by allotment No. 4 and Captain William Hearsey's grant; and on the south-east by the village Mylance.	The boundary between this allotment and the villages of District Shajehanpoor is disputed by the proprietors of the latter.
6	Ditto ...	Allotment No. 6 ...	760	Bounded on the north-west by the village Lurtee of District Shajehanpoor; on the north-east by the villages Mylance and Sulabutnuggur; on the south by allotment No. 7; and on the south-west by the village Nurota of District Shajehanpoor, from which it is separated by the Kutna River.	
7	Ditto ...	Allotment No. 7 ...	5,011	Bounded on the west by the villages Soonbaree and Nurota of District Shajehanpoor, from which it is separated by the Kutna River; on the north by allotment No. 6 and the village Sulabutnuggur; on the east by allotments Nos. 8 and 9, from which it is separated by a water channel; on the south by the village Kurehta; and on the south-west by Mr. Powell's grant.	

List of Waste Lands available for sale,—continued.

General Number.	Pergunnah.	Name of Grant.	Approximate number of Acres.	Boundaries.	REMARKS.
				TEHSEEL ALLEEGUNJ.	
8	Hyderabad..	Allotment No. 8. ...	5,005	Bounded on the west by allotment No. 7 and the villages Sulabutnuggur and Mylanee; on the north by Captain William Hearsey's grant; on the north-east by the grants of Mr. Singer and Abdool Wahid; on the east by the village Puharnuggur; and on the south by allotment No. 9.	
9	Ditto ...	Allotment No. 9 ...	5,014	Bounded on the west by the village Kurehta and allotment No. 7, from which it is separated by a water channel; on the north by allotment No. 8; on the east by the villages Puharnuggur and Jutpoorwa; and on the south by Mr. Carew's grant.	
10	Ditto ...	Allotment No. 10 ...	5,345	Bounded on the west by Mr. Carew's grant; on the north by the villages Hurdowa, Dhankha, and Kulinjurpoor; on the east by allotment No. 11; and on the south-west by the villages Subsarpoor and Ussowa.	
11	Ditto ...	Allotment No. 11 ...	5,202	Bounded on the west by allotment No. 10; on the north by the villages Kulinjurpoor and Balarpoor, and Mr. Read's grant; on the east by Mr. Hamilton's grant; on the south-east by the villages Nugra, Umlia, and Kuklapoor; on the south by the village Koonwurpoor and Mr. Smith's grant; and on the south-west by the village Subsarpoor.	
12	Karunpoor..	Allotment No. 12 ...	408	Bounded on the west by Mr. Hamilton's grant; on the north by Mr Read's grant; on the east by Captain John Hearsey's grant; and on the south-east by the village Bhoorwara, from which it is separated by the made road from Gola to Alleegunj.	
13	Hyderabad..	Allotment No. 13 ...	622	Bounded on the west by Mr. Carnegy's grant; on the north by the village Purelee; on the east by Captain William Hearsey's second grant; and on the south by Mr. Carnegy's second grant, from which it is separated by the Kutna River.	

SHAJEHANPOOR,
The 29th July 1864.

JOHN CAVANAGH,
Asst. Supdt., Settlement and Survey.

Printed and Published for the Government of India, by O. T. CUTTER, *at the Military Orphan Press.*

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The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, DECEMBER 31, 1864.

Home Department.

LEGISLATIVE.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 9th December 1864, and was referred to a Select Committee, with instructions to make their report thereon in two weeks :—

No. 24 of 1864.

A Bill to authorize the Governor-General of India in Council to extend to the Non-Regulation Provinces under the immediate administration of the Government of India certain Acts and Regulations not in force in those Provinces.

Preamble.

Whereas it is expedient to authorize the Governor-General of India in Council to extend to the Non-Regulation Provinces under the immediate administration of the Government of India, certain Acts and Regulations not in force in the said Provinces; It is enacted as follows :—

Governor-General may extend to certain Non-Regulation Provinces Acts and Regulations not in force there at the passing of this Act.

1. From and after the passing of this Act, it shall be lawful for the Governor-General of India in Council, from time to time, by notification in the Gazette of India, to extend to any Non-Regulation Province under the immediate administration of the Government of India, the operation of any Act or Regulation, or of any portion of any Act or Regulation, in force at the time of the passing of this Act in any part of British India subject to the general Regulations. The Governor-General of India in Council may direct by whom any powers or duties incident to the provisions applied under this Section shall be exercised or performed, and may make any order which shall be deemed requisite for carrying such provisions into operation.

STATEMENT OF OBJECTS AND REASONS.

The Government of India is frequently applied to by the chief local authorities of Territories under its immediate administration, to extend thereto Regulations and Acts in force in the Provinces subject to the general Regulations. When the Regulation or Act proposed to be extended contains no provision authorizing its extension beyond the place to which the Act or Regulation immediately applies, recourse to legislation becomes necessary. This causes delay, and leads to multiplication of Statutes; and it has been proposed, therefore, as the better and more convenient course, that a general Bill should be introduced, authorizing the Governor-General of India in Council to extend to any Non-Regulation Province any Act or Regulation in force in other parts of British India. This is the object of the present Bill. The Bill will apply only to Acts and Regulations in existence at the time of the passing of the Bill.

H. B. HARINGTON.

The 29th November 1864.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Department (Legislative).

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 16th December 1864, and was referred to a Select Committee, with instructions to make their report thereon in six weeks :—

No. 25 of 1864.

A Bill to amend the constitution of the Chief Court of Judicature in the Punjab and its Dependencies.

Preamble.

Whereas it is expedient to amend the constitution of the Court of the Judicial Commissioner of the Punjab and its Dependencies, and to invest the

Judges of the Court constituted under this Act with an original jurisdiction for the trial of certain Civil and Criminal cases; It is enacted as follows:—

1. In this Act—

"Punjab" means the territories for the time being under the government of the Lieutenant-Governor of the Punjab and its Dependencies.

"Punjab."

"Lieutenant-Governor" means the Lieutenant-Governor for the time being of the Punjab.

"Lieutenant-Governor."

"Chief Court" means the Chief Court of the Punjab constituted under this Act.

"Chief Court."

"Judge" includes an acting Judge of the Chief Court.

"Judge"

"Barrister" includes Barristers of England or Ireland, and Members of the Faculty of Advocates in Scotland.

'Barrister."

Words in the singular include the plural: words in the plural include the singular.

Number

Words importing the masculine gender include females.

Gender.

2. The Court constituted under this Act, shall be styled the Chief Court of the Punjab, and shall consist of two or more Judges, who shall be appointed by the Governor-General of India in Council, and of whom one at least shall always be a Barrister of not less than five years' standing: Provided that the person who at the time of the constitution of the Chief Court shall be the Judicial Commissioner of the Punjab shall become a Judge of such Court without further appointment for that purpose.

Constitution of Chief Court.

3. The Judges of the Chief Court shall have rank and precedence according to the seniority of their appointments as such Judges.

Precedence of Judges of Chief Court.

4. The Judges of the Chief Court shall hold their offices during the pleasure of the Governor-General of India in Council.

Tenure of office of Judges of Chief Court.

5. Previously to entering on the execution of the duties of his office, every Judge appointed under this Act shall make or subscribe the following declaration before such authority or person as the Lieutenant Governor may commission to receive the same:—

Declaration to be made by persons appointed Judges of Chief Court.

"I, A. B., appointed Judge of the Chief Court of the Punjab, do solemnly declare that I will faithfully perform the duties of my office to the best of my ability, knowledge, and judgment."

6. The Lieutenant-Governor may, from time to time, appoint a person to be the Registrar of the Chief Court. The Registrar shall be the principal ministerial Officer of the Court, and shall have such powers, and perform such duties, as shall be given and assigned to him by the Court by any rule duly made by the Court under Section 30 of this Act.

Appointment of Registrar.

7. The Chief Court shall have, and use as occasion may require, a seal to be made under the directions of the Lieutenant-Governor; and all summonses, decrees, and other process issuing out of the Court shall be stamped with such Seal, and signed by a Judge or the Registrar of the Court.

Seal of Chief Court.

Processes to be sealed with Court seal and signed by Judge or Registrar.

8. The Judges of the Chief Court may, from time to time, and subject to any rules and restrictions which may be prescribed by the Governor-General of India in Council, appoint such and so many Clerks and other ministerial Officers as shall be found necessary for the administration of justice by the said Judges in such Court, and the due execution of the powers and authorities given to them by this Act; and every Clerk and Officer appointed as aforesaid shall be liable to dismissal by order of the Chief Court: Provided that no person shall be removed from any office, the salary of which is one hundred Rupees per mensem or upwards, without the sanction of the Lieutenant-Governor.

Appointment and removal of ministerial Officers.

9. No person, other than the persons mentioned in Section 10 of this Act, shall be permitted to appear or act as the Advocate of any suitor in the Chief Court in any action or suit, or touching any matter whatever, unless such person shall have been previously licensed by the Court to act for the suitors of such Court generally, or specially for the particular occasion; and it shall be lawful for the Judges to make rules for the qualifications and admission of proper persons to act as Advocates in the Court.

Licensing of Advocates, and rules regarding their qualifications and admission.

10. No such license shall be necessary in the case of (1) any person duly authorized by the Secretary of State for India in Council to appear, plead, or act on his behalf; (2) any suitor appearing, pleading, or acting on his own behalf, or on behalf of a co-suitor; (3) any person who, for the time being, is an Advocate, Vakil or Attorney of any of the High Courts of Judicature in India, or of the Sadr Court of the North-Western Provinces.

Saving of Agent for Secretary of State, suitors, and Advocates, &c., of High Courts.

11. The Chief Court may, for any sufficient reason, suspend or revoke any license which shall at any time be granted by the Court to act generally or specially as an Advocate under this Act.

Power to suspend or revoke Advocate's license

12. The fees to be received by any Advocate, whether general or special, licensed under this Act, or entitled, under Section 10 of this Act, to act as an Advocate for another person in the Chief Court without a license, shall be subject to the control of the Court, and no fees shall be recoverable by any Advocate except such fees as shall be allowed under Section 30 of this Act.

Fees of Advocates to be subject to control.

13. The Chief Court, in the exercise of its Civil and Criminal jurisdiction, shall be the highest Court of Appeal from the Civil and Criminal Courts in the Punjab, and shall be the only Court exercising appellate jurisdiction in such cases as are subject to appeal

The Chief Court to be the ultimate Court of Appeal from the Civil and Criminal Courts in the Punjab.

to the highest Civil and Criminal Court in the Punjab, by virtue of any Regulation or Rule now in force, or which shall become subject to appeal to the Chief Court by virtue of such Law and Regulation relating to Civil or Criminal Procedure, as shall hereafter be made by the Governor-General of India in Council.

Extraordinary original Civil jurisdiction.

14. The Chief Court shall have power to remove and to try and determine as a Court of original jurisdiction any suit being or falling within the jurisdiction of any Court subject to its superintendence when the Chief Court shall think proper to do so, either on the agreement of the parties to that effect, or for purposes of justice, the reasons for so doing being recorded on the proceedings of the Chief Court.

Special appeals from Courts in Punjab to lie only to Chief Court.

5. From the date on which the Chief Court is established, all special appeals from the decrees of Courts of whatever grade in the Punjab shall lie to, and shall be heard by, the Chief Court only, and not by any other Court.

Regulation of proceedings in Civil suits.

16. Save as in this Act is otherwise provided, the proceedings in the Chief Court in Civil suits of every description between party and party shall be regulated by the Code of Civil Procedure.

In exercise of Civil Appellate jurisdiction, law of Judicial Commissioner's Court on Appellate side to apply.

17. In the exercise of its Civil Appellate jurisdiction, such law or equity and rule of good conscience shall (until otherwise provided) be applied by the Chief Court in each case coming before it, as would have been applied by the Court of the Judicial Commissioner of the Punjab had the case come before that Court in the exercise of its Appellate jurisdiction.

In exercise of original Civil jurisdiction, law of local Court having jurisdiction to apply.

18. In the exercise of its original Civil jurisdiction, such law or equity and rule of good conscience shall (until otherwise provided) be applied by the Chief Court in each case coming before it, as would have been applied to such case by any local Court having jurisdiction therein.

Power to try European British subjects.

19. The Chief Court shall, in the exercise of its original Criminal jurisdiction, have power to try European British subjects charged with offences punishable under the Indian Penal Code or any other law for the time being in force and alleged to have been committed within the limits of the jurisdiction of the Court. The commitment of every such European British subject shall be made to the Chief Court.

Code of Criminal Procedure to regulate proceedings.

20. Subject to the provisions of this Act, the proceedings on and with reference to every such trial shall be regulated by the Code of Criminal Procedure, so far as the same may be applicable.

Places of holding sittings

21. The Chief Court shall ordinarily hold its sittings at the seat of Government of the Punjab. But it may from time to time, with the approval of the Lieutenant-Governor, hold sittings at such other places in the Punjab as shall seem convenient.

Chief Court to notify places and times of holding sittings.

22. The Chief Court shall, on or before the first day of January in every year, or at such other convenient time as shall seem proper, notify publicly the places at which, and the dates on which, it is intended that sittings of the Court shall, during the next ensuing twelve months, be held for the trial of cases under Section 19 of this Act. Such notifications may, from time to time, be altered by the Chief Court, and special sittings ordered to be held at any place as provided in Section 21, of which due notice shall be given.

Trials under Section 19 to be by jury.

23. All trials under Section 19 of this Act shall be by jury. In all such trials the jury shall consist of not less than seven persons. Unanimity, or a majority of not less than two-thirds with the concurrence of the Judge, shall be necessary for a verdict of guilty. In default of such unanimity, or of such majority with the concurrence of the Judge, the defendant shall be acquitted.

Number of voices necessary to a verdict of guilty.

List of Jurors.

24. The Chief Court shall, from time to time, with the assistance of the principal local Officers, cause lists to be prepared and made out in alphabetical order of persons residing in the places where the Chief Court shall hold its sittings who are qualified from their education, ability and character to serve as Jurors. The list shall contain the names, places of abode, and quality or business of every such person, and shall mention the race to which he belongs.

Publication of list

25. Copies of such list shall be stuck up in the Chief Court, and every such copy shall have a notice subjoined to it, in English and Hindústání, stating that objections to the list will be heard and determined by the Court at a time and place mentioned in the notice.

Provisions of Criminal Procedure Code to apply to Jurors

26. Except as hereinbefore provided, all the provisions of the Code of Criminal Procedure as to Jurors and the list of Jurors shall be applied, so far as the same can be applied respectively, to Jurors and the list of Jurors under this Act: Provided that no person shall be exempt from the liability to serve as a Juror on the ground only of his being in the Military Service of Government: Provided also that the Jurors shall be summoned by the Registrar.

Military men not exempted.

Judge may reserve points for consideration of himself and other Judges of the Chief Court.

27. It shall be at the discretion of the Judge by whom any sentence or order is passed in any criminal case tried under Section 19 of this Act, to reserve any point of law for a Court consisting of such Judge and one or more

other Judges of the Chief Court; and the Court shall thereupon have full power to reveiw the case, or such part of it as may be necessary, and finally to determine such point of law, and to alter the sentence or order passed, and to pass such judgment or sentence, and to make such order as to the Chief Court shall seem right.

Power to review.

28. No sentence of an Officer exercising the powers of a Sessions Judge, and no decree of an Officer exercising the powers of a Civil Judge, shall on appeal or revision be reversed or modified save by the order of not less than two Judges of the Chief Court.

Two Judges at least necessary to reverse or modify sentences or decrees appealed from.

29. Subject to any laws or regulations which may be made by the Governor-General in Council, the Chief Court may by its own rules provide for the exercise, by one or more Judges, of the original and appellate jurisdiction vested in such Court, in such manner as may appear to such Court to be convenient for the due administration of justice.

Chief Court may provide for exercise of the Court's jurisdiction by one or more of its Judges.

30. The Chief Court shall have superintendence over all Courts which may be subject to its appellate jurisdiction, and shall have power to call for returns, to direct the transfer of any suit or appeal from any such Court to any other Court of equal or superior jurisdiction, to make and issue general rules for regulating the practice and proceedings of the Chief Court and of such subordinate Courts, to prescribe forms for every proceeding in the said Courts for which it shall think necessary that a form be provided, and also for keeping all books, entries, and accounts to be kept by the Officers, and to settle tables of Fees to be allowed to the Advocates, and all Clerks and Officers of Courts, and from time to time to alter any such rule or form or table; and the rules so made, and the forms so framed, and the table so settled, shall be published in the *Official Gazette*, and after being so published, shall be used and observed in the Chief Court: Provided that such general rules and forms and tables be not inconsistent with the provisions of this Act or any law in force, and shall before they are issued have received the sanction of the said Lieutenant-Governor.

Chief Court to superintend subordinate Courts, and to frame rules of practice for itself and such Courts

31. The Chief Court shall have jurisdiction in all proceedings pending in the Court of the Judicial Commissioner of the Punjab at the time of the constitution of such Chief Court; and all previous proceedings of the Court of the said Commissioners shall be dealt with as if the same had been had in the Chief Court.

Provisions as to proceedings pending in Judicial Commissioner's Court.

32. Save as hereinafter provided, and except in cases appealable to the Queen in Council, no appeal shall lie from any decision or order of the Chief Court, whether in the exercise of its Original, Appellate, or Revisional jurisdiction.

Decisions and orders of Chief Court to be final except in cases appealable to the Privy Council.

33. If the Chief Court shall consist of two Judges only, and if in any case heard by such Judges sitting together there shall be a difference of opinion between them, the following course shall be pursued, that is to say:—

Procedure when Chief Court consists of only two Judges and there shall be a difference of opinion—

(*1st.*)—If the case be heard in appeal and the difference of opinion shall be on any question of fact in the finding of the Lower Court, the finding shall be upheld:

1st.—On Appeal on a question of fact

2nd.—If the difference of opinion shall be on a point of law, or of usage having the force of law, the ruling of the Lower Court shall in such case also be upheld, unless one of the Judges shall be of opinion that the point is one which ought to be referred to the High Court of Judicature at Calcutta, in which case the Judges shall state the point as to which they differ, and forward such statement, with their own opinions respectively, to such High Court:

2nd.—On Appeal on a question of law.

(*3rd.*)—If the case be heard by the Judges in the exercise of the original jurisdiction of the Chief Court, and the difference of opinion shall be on a point of law, or usage having the force of law, the Judges shall state the point on which they differ, and proceed as last hereinbefore provided. The same rule shall be observed when a difference of opinion may arise between two Judges of the Court upon a point of law reserved under Section 27 of this Act:

3rd.—In exercise of original jurisdiction on a question of law.

(*4th.*)—If the difference of opinion be on a question of fact, the opinion of the Senior judge shall prevail, and he shall pronounce his decision as the decision of the Court. If such decision shall not be appealable to the Queen in Council, the party dissatisfied therewith may apply for a new trial of such question to be held by a jury consisting of not less than seven persons, and the decision of the Court shall be in accordance with the verdict of the majority of such jury.

4th.—In exercise of original jurisdiction on a question of fact.

34. Cases so referred for the opinion of the said High Court shall be heard by one or more Judges of such Court, and shall be determined according to the opinion of the majority of the Judges, including in such term not only the Judge or Judges by whom such reference is heard, but also the Judges of the Chief Court by whom the point is referred.

How referred cases to be determined.

35. The parties to such cases may appear, plead and act in the said High Court in person, or by an Advocate or Vakil; and the High Court, when it has heard and considered the case, shall transmit a copy of its opinion under the seal of the Court and the signature of the proper Officer of the Court, to the Judges of the Chief Court. Costs, if any, consequent on the reference of a case for the opinion of the High Court under Section 33 of this Act, shall be costs in the suit.

Parties may appear in person, or by Advocate.

Transmission of Judgment of High Court, and proceeding thereupon.

Costs of reference to High Court.

36. The Chief Court shall keep such registers, books, and accounts, and submit to the Lieutenant-Governor such statements of the work done in the Court on the Civil and Criminal sides as may be required by him. The Chief Court shall also comply with such requisitions as may be made by the Governor-General of India in Council or by the Lieutenant-Governor for certified copies of or extracts from the records of the Court.

Registers, books, accounts, and statements to be kept and made by Chief Court.

Copies of records to be furnished.

37. Save as is in this Act otherwise expressly declared, any function which is hereby directed to be performed by the Chief Court may be performed by any Judge or Judges thereof appointed in that behalf by any rule made under Section 30 of this Act.

Chief Court's functions exercisable by single Judge.

38. This Act may be cited as "The Punjab Chief Court Act, 1865."

Short title.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to alter the constitution, and enlarge the jurisdiction, of the Chief Court of Judicature of the Punjab.

The Punjab is a Non-Regulation Province: no Act of the Indian Legislature, not specially applicable to the Punjab, or generally applicable to the whole of British India, has force there: the Chief Court of Appeal, Reference, and Revision, is presided over by an Officer called the Judicial Commissioner: this office was constituted by a General Order of the Governor-General in Council in 1849, which, under the Indian Councils' Act, has the force of law.

By this Bill a new Court will be constituted, consisting of two or more Judges, and the jurisdiction of a certain class of cases is transferred to it from the High Court of Calcutta. The measure is recommended by the local Government.

One of the Judges must have the same qualifications as are required for a Barrister Judge of the High Court: the appointment of both Judges rests with the Government of India.

The powers of the Court collectively, and of each Judge separately, are carefully defined.

As, for the present, only two Judges are to be appointed, provision is made for the contingency of an irreconcileable difference of opinion on a point of law betwixt the two Judges.

To secure a uniformity of ruling on points of law, no special appeal from any Court will lie to any other Court but the Chief Court.

Provision is made for the distribution of work betwixt the Judges.

The final decision of appeals in all suits regarding Land, and the product of Land, will rest with this Court, except in those Districts in which it is publicly notified that a Settlement of the Land Revenue is actually in progress, during which period such appeals will be disposed of by the Chief Revenue Authority.

The same original Civil jurisdiction is vested in the new Court, which is secured by the Letters Patent to the High Court of Calcutta.

The new Court is vested with original Criminal jurisdiction over European British subjects: the procedure in such cases is regulated.

The 6th December 1864. R. N. CUST.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Dept. (Legislative.)

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 23rd December 1864, and was referred to a Select Committee, with instructions to make their report thereon in three weeks:—

No. 27 of 1864.

A Bill to amend Act XXV of 1864 *(to provide for the solemnization of Marriages in India of persons professing the Christian Religion).*

Preamble.

Whereas it is expedient to amend Act XXV of 1864 *(to provide further for the solemnization of Marriages in India of persons professing the Christian Religion)*; It is enacted as follows:—

Emendation of Act XXV of 1864, Sec. 7.

1. From and after the passing of this Act, for the following words in the seventh Section of Act XXV of 1864:—"By a Clergyman of the Church of England according to the rites, rules, ceremonies and customs of that Church," shall be substituted the following words:—"By a Clergyman who has received episcopal ordination according to the rites, rules, ceremonies, and customs of the Church of which he is a minister," and such words shall form portion of the said Section.

Act XXV of 1864, Section 24, not to apply to Clergyman of the Church of Rome licensed to solemnize marriages between 7 P. M. and 6 A. M

2. The provisions of the twenty-fourth Section of Act XXV of 1864 shall not apply to a Clergyman of the Church of Rome solemnizing a marriage between the hours of seven in the evening and six in the morning, when he shall have received a general or special license in that behalf from the Roman Catholic Bishop of the Diocese in which such marriage shall so be solemnized, or from such person as the said Bishop shall have authorized to grant such license. And the said twenty-fourth Section shall be read as if the foregoing part of this Section were added thereto as a proviso.

Registration of marriages solemnized by a Clergyman of the Church of Rome

3. Every marriage solemnized by a Clergyman of the Church of Rome shall be registered by the person and according to the form directed in that behalf by the Roman Catholic Bishop of the Diocese; and the twenty-fifth Section of Act XXV of 1864 shall be construed as if the former part of this section were inserted in the same Act next after its twenty-sixth Section.

Part V of Act XXV of 1864 not to apply to marriages between Roman Catholics.

4. From and after the passing of this Act, Part V of Act XXV of 1864 shall not apply to marriages between Roman Catholics. But nothing herein contained shall be construed to invalidate marriages (if any) previously contracted between Roman Catholics under the provisions of the said Part.

Addition to Act XXV of 1864, Section 52.

5. The following words shall be added to and shall form part of the fifty-second Section of Act XXV of 1864:—"or to marriages performed between the hours of seven in the evening and six in the morning by a Clergyman of the Church of Rome when he shall have received such general or special license in that behalf as hereinbefore mentioned."

Insertion in Act XXV of 1864, Section 55.

6. In the fifty-fifth Section of Act XXV of 1864 after the words "Clergyman of the Church of Scotland solemnizing a marriage according to the rules, rites, ceremonies and customs of that Church," shall be introduced the following words:—"or not being a Clergyman of the Church of Rome solemnizing a marriage according to the rites, rules, ceremonies and customs of that Church;" and such words shall be read as part of the same Section.

Addition to Act XXV of 1864, Section 60.

7. To the sixtieth Section of Act XXV of 1864, the following words shall be added: The words "Church of Rome" and "Roman Catholic," wherever used in this Act, shall mean and apply to the Church which regards the Pope of Rome as its spiritual head.

This Act and Act XXV of 1864, to extend to Straits' Settlement.

8. The provisions of this Act and of Act XXV of 1864 as amended by this Act shall extend to the territory subject to the Government of the Straits' Settlement; and the Governor of such Settlement for the time being shall have authority to grant licenses to ministers of religion to solemnize marriages within the territories subject to his Government.

Supreme Court in Straits' Settlement to try offences punishable under Act XXV of 1864.

9. The Supreme Court of Judicature in the Straits' Settlement shall have power to try offences punishable under Act XXV of 1864, and committed within the limits of such Settlement; and the charge for any such offence shall be investigated and the committals shall be made under the procedure by which such Court is regulated.

Form annexed to this Act to be substituted for Schedule C to Act XXV of 1864.

10. For Schedule C annexed to Act XXV of 1864 shall be subtituted the form annexed to this Act.

Form of Register of Marriages.

Quarterly Returns
of
MARRIAGES,
for
The Archdeaconry of ... { *Calcutta,* / *Madras,* / *Bombay,*

I, Registrar of the Archdeaconry of { *Calcutta,* / *Madras,* / *Bombay,* do hereby certify, that the annexed are correct copies of the original and official Quarterly Returns of Marriages within the Archdeaconry of { *Calcutta,* / *Madras,* / *Bombay,* as made and transmitted to me for the Quarter commencing the *First* day of *January* ending the *Thirty-first* day of *March,* in the Year of Our Lord One Thousand Eight Hundred and Sixty-five.

Signature of Registrar

Registrar of the Archdeaconry of { *Calcutta,* / *Madras,* / *Bombay.*

MARRIAGES solemnized at { *Allahabad,* / *Barrackpore,* / *Bareilly,* / *Calcutta, &c., &c.*

When married.			Names of Parties.		Age.	Condition.	Rank or Profession.	Residence at the time of marriage	Father's Name and Surname.	By Banns or License.	Signatures of the Parties.	Signatures of two or more Witnesses present.	Signature by whom married.
Year.	Month.	Day.	Christian.	Surname									

STATEMENT OF OBJECTS AND REASONS.

The principal object which the present Bill seeks to attain, is the relief of the members of the Church of Rome residing in India from the operation of certain provisions in Act XXV of 1864 which are stated to have inflicted hardship upon them.

2. The Bill also provides that the operation of Act XXV of 1864 shall extend to the territories subject to the Government of the Straits' Settlement, and indicates the manner in which offences committed against that Act in the said territories shall be disposed of.

The 22nd December 1864. H. L. ANDERSON.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Department (Legislative).

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 9th December 1864, and was referred to a Select Committee, with instructions to make their report thereon in five weeks:—

No. 28 OF 1864.

A Bill to provide for the maintenance of the Rural Police in the Territories under the Government of the Lieutenant-Governor of the North-Western Provinces.

Preamble.

Whereas it is expedient to provide for the better maintenance of the Rural Police in the Territories under the Government of the Lieutenant-Governor of the North-Western Provinces; It is enacted as follows:—

"Number."

1. The singular number of words in this Act includes the plural, and the plural number includes the singular.

Proprietors of estates in districts affected by this Act may assess and collect house tax.

2. The proprietor of any estate situated in any District or part of a District to which the provisions of this Act may be extended, shall have authority to assess and collect, for the purposes of this Act, a sum not exceeding one rupee per annum from the occupant of every house upon such estate. It shall be competent to the local Government to determine what buildings or tenements shall be held to constitute a separate house for the purposes of this Act.

Assessments to be due annually with first instalment of rent.

3. The sum so assessed shall be held to fall due, in advance for the coming year, with the first instalment of agricultural rents payable in the vicinity in that year, and may be realized by the same processes as rent. The law for the time being in force relating to the recovery of rent shall be held applicable to demands leviable under the foregoing Section. Provided that no person shall be liable to be ousted from his house or tenement for non-payment of any assessment levied under the foregoing Section. Complaints against Lambardárs for unlawful collection of such assessments shall be treated as falling under Clause 3, Section **23**, Act X of 1859.

Regulation IX of 1833 Sections 12 to 15 to apply.

4. Sections 12 to 15 of Regulation IX of 1833, shall be applicable to assessments under this Act.

Persons assessed may petition against assessment, and Collector may abate or remit same.

5. Any person assessed under Section **2** of this Act may, by petition on unstamped paper, complain to the Collector of the District against such assessment, on the ground of inability to pay the same; and the Collector shall be competent to abate, or wholly to remit, the assessment, if he shall deem that the circumstances of the complainant require such abatement or remission.

Collector may assess yearly contribution for purposes of this Act.

6. It shall be lawful for the Collector or for any Officer making settlements of Land Revenue, to assess upon any estate, as aforesaid, a sum to be contributed yearly by the proprietors for the purposes of this Act, not exceeding the aggregate of the house assessments in any such estate, less ten per cent. Such assessment shall be over and above any Municipal cess or percentage levied on the jama for similar purposes.

Such assessment may from time to time be altered.

7. The sum so assessed shall be liable to be altered from time to time with the sanction of the local Government, or of any Officer specially nominated for the purpose by such Government.

Act to apply to Muáfí and Nazrána Estates.

8. The provisions of this Act shall be applicable to Muáfí and Nazrána Estates. Besides the assessments made by the Collector under Section **6** of this Act, it shall be lawful to levy upon the Muáfídárs, or (where a sub-settlement shall have been made) on the sub-proprietors, or on the Nazrânadárs, a Municipal cess not exceeding two rupees twelve annas per cent. of the jumma at which their estates would have been rated if not held under a Muáfí or Nazrána title.

Government to determine how and when assessments to be paid.

9. The local Government may determine by what instalments and at what times the assessments payable under Sections **6** and **8** shall be paid. Any arrear of such assessments may be realized by the same processes and under the same rules as arrears of Land Revenue.

Application of assessment.

10. Assessments realized under this Act may be disbursed, under the sanction of the local Government, for any purposes of Village Police, or for any sanatory purpose, or purpose of general improvement connected with the rural administration, within the District in which it is collected.

Persons empowered to nominate Village Watchmen shall do so within fifteen days after occurrence of vacancy.

11. Every proprietor or other person in whom is vested the right of nomination of Village Watchmen, shall nominate a fit and proper person within fifteen days of the occurrence of any vacancy in the office of Watchman on his estate; and the person so nominated shall after due enquiry be appointed or rejected by the Magistrate at his discretion, or by any Officer duly authorized by him for the purpose. In default of a nomination within fifteen days of the occurrence of a vacancy or of the rejection of a nominee, the proprietor or other person in whom is vested the right of nomination shall be liable to a daily fine not exceeding one rupee until a fit and proper nomination shall have been made.

Power to Government of N. W. Province to extend this Act.

12. It shall be competent to the Government of the North-Western Provinces to extend the provisions of this Act to any District or part of a District within its jurisdiction. But this Act shall have no force in any town or village to which Act XX of 1856, or any other special Act for Police or Municipal purposes, may be extended.

Power to Governments of India and of the Punjab to extend this Act.

13. The Government of India may extend the provisions of this Act to any Province under its immediate administration; and the Government of the Punjab may extend its provisions to any part of the Territories under its government.

STATEMENT OF OBJECTS AND REASONS.

This Bill has been prepared with the view of improving the system of remunerating the Village Police in the North-Western Provinces. Their salary at present forms a charge upon the rental of the estates to which they are appointed. At the time of Settlement, an adjustment is effected by which, in making the assessment of the Land Revenue, one-half of the expense for Village Police falls upon the Government, a corresponding reduction being allowed in the Revenue; and one-half upon the Zamíndárs. Thus a moiety of the charge comes to be a deduction from the profits of the proprietor.

This system is faulty in two respects. In the first place, it presses unequally. The number of Watchmen is regulated by the number of houses within the limits of each estate at the time of Settlement. Where the estate is small and the number of houses large, the loss to the proprietors, who have to defray the salary of several Watchmen, is considerable. Where the estate is large and the houses few, the demand falls lightly. And where there are no houses, or a number insufficient for the charge of a chaukídár, the estate is subject to no demand at all, although such a property derives material benefit from the Village Police of the vicinity. In short, the incidence of the assessment is not uniform and fair.

Second.—The appointment of chaukídárs, once made, continues unaltered during the term of the Settlement. There is no provision for contracting or enlarging the number to meet variations in the population and the growth or decline of villages. In the case of temporary Settlements, this can be remedied at the next revision; but wherever the permanent Settlement is introduced, such a re-adjustment would not be possible.

It is proposed to amend this system :—

(1.) By imposing an uniform 'Municipal Cess' at two rupees twelve annas per cent. on the Land Revenue of all estates without exception. The obligation for this payment will be secured by the Settlement engagement; but authority is required from the Legislature to enforce a corresponding demand in Muáfí and Nazrána villages, the proprietors of which are bound to make the same provision for the Village Police as the proprietors of assessed estates.

(2.) By empowering proprietors to levy a sum not exceeding one rupee on the occupants of every house within their several estates. The ordinary objections to a Chaukídárí house tax will not apply to the system proposed in this Bill, inasmuch as the tax will not be assessed and collected by Government Officials, but in the same manner as other village rents and dues, by the Zamíndár himself. Dues of this nature are already taken by the proprietors in various parts of the country, and there is nothing in the practice distasteful to the people. The action of the Collector will be restricted to complaints of illegal demand, or of inability to pay. The provisions of the Rent Law will be made generally applicable to those assessments, which will be brought, like other rents and dues, upon the village records and accounts.

Proprietors will be assessed by the Collector in the aggregate amount of the house assessments for their several estates, after making a deduction of at least ten per cent. for trouble and risk of collection. The Police assessments thus determined will be liable to revision, under sanction of Government, from time to time, to meet local changes in the population.

The income from the 'Municipal Cess' and the Police assessments will form a fund to be devoted first of all to the payment of the Village Police. Any surplus remaining after this has been done, it is proposed to hold available for sanatory purposes, or for other purposes of general improvement connected with the rural administration;—in which category perhaps local Agricultural Exhibitions, and other measures calculated to advance the material prosperity of the rural population, might be embraced. The surplus will not be large; but the 'Municipal Cess' has been fixed at two rupees twelve annas per cent. with the view of providing, as in Oudh, a small margin.

The Act will have effect only in the Districts or parts of Districts to which it may be extended by the local Government, and provision has been made for its adoption by the Government of the Punjab, and also by the Supreme Government, whenever it may seem expedient.

W. MUIR.

The 29th November 1864.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Department (Legislative).

HOME DEPARTMENT.

No. 6955.

Fort William, the 29th December 1864.

Notifications.—His Excellency the Viceroy and Governor General in Council is pleased, under Section 1 of Act XXIV of 1863, to invest the Courts of the Deputy Commissioners of Ramree and Sandoway, being Courts of the 4th Grade mentioned in Schedule 2 of Act I of 1863, with power to receive and take cognizance of all matters arising within their jurisdiction which, under Act I of 1863, Section 9, would be instituted in a Court of a lower Grade.

No. 6956.

Mr. E. Hyde, Officiating Executive Engineer, Pynnkynn Creek Works, British Burmah, Subordinate Magistrate of the 2nd Class, under Section 22 of Act XXV of 1861, is invested with the powers of a Subordinate Magistrate of the 1st Class under that Section.

No. 6957.

Captain H. Lewis, appointed to officiate as Master Attendant at Rangoon on the 22nd ultimo, received charge of his office from Captain Mack on the afternoon of the 7th instant.

No. 6958.

Mr. P. B. Doyle, Superintendent of Police, 1st Class, British Burmah, who obtained privilege leave in General Orders dated 18th November, returned to his duties on the 22nd October.

No. 6959.

Sub-Assistant Surgeon Nil Madhub Bhuttacharjea received charge of the Rangoon Charitable Dispensary, and also of the office of Superintendent of Vaccination at Rangoon, from Mr. Civil Assistant Surgeon A. J. Cowie on the forenoon of the 14th September 1864.

No. 6960.

The 30th December 1864.

His Excellency the Viceroy and Governor General in Council is pleased to confer upon Dr. C. Plank, Inspector-General of Prisons in British Burmah, the powers of a Magistrate, as described in Section 22, Act XXV of 1861, within the precincts of each jail under his charge.

No. 6961.

His Excellency the Viceroy and Governor General in Council is pleased to invest Mr. W. G. Rossenrode, of the Great Trigonometrical Survey in the Arracan Division of British Burmah, with the powers of a Subordinate Magistrate of the 2nd Class, as described in Section 22 of Act XXV of 1861, over all his camp-followers, servants, and retainers, within the limits or territory in which he is employed.

No. 6962.

The Governor General in Council is pleased to extend Act XIII of 1859 to the town and cantonments of Rangoon. The Magistrate of Rangoon and the Cantonment Magistrate of Rangoon for the time being are vested with the powers described in the above Act.

R. N. Cust,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

General.

No. 1676.

Fort William, the 28th December 1864.

The Hon'ble Sir Robert Montgomery, K. C. B., has obtained permission from His Excellency the Viceroy and Governor General of India in Council to resign the office of Lieutenant Governor of the Punjab and its Dependencies, and His Excellency in Council is pleased to direct that as a mark of respect due to the character and services of Sir Robert Montgomery, all the honors and distinctions to which he is now entitled as Lieutenant Governor of the Punjab shall be continued to him from the date of his resignation until the period of his embarkation for Europe.

Subject to the approbation of Her Majesty's Government, His Excellency the Viceroy and Governor General of India in Council has been pleased to appoint Mr. Donald Friell McLeod, C. B., to be Lieutenant Governor of the Punjab and its Dependencies, from the date on which the Hon'ble Sir Robert Montgomery retires.

H. M. Durand,
Secy. to the Govt. of India.

Political.

No. 689.

It is hereby notified for general information that Quarantine Regulations will be established at Bussorah from 1st January 1865, and that the British Agents at Aden, Muscat, and Bushire, as well as the Collectors of Customs at the different Ports, are empowered to grant Bills of Health to British Vessels trading with the Ports of Turkey.

Revenue.

No. 316.

The under-mentioned Assistants of the Revenue Survey Department are allowed to resign their appointments from the date on which their services can be spared :—

Mr. W. H. Bolton, Assistant Revenue Surveyor, 1st Class, Sindh Survey.

Mr. George Bonny, Sub-Assistant, 3rd Class, Nagpore Survey.

No. 318.

Mr. George Barrett is appointed a Junior Sub-Assistant in the Revenue Branch of the Survey Department from the 17th October last.

General.

No. 1662.

Lieutenant A. N. Bruce, Assistant to the Governor General's Agent for the States of Rajpootana, rejoined his appointment on the forenoon of the 12th instant.

No. 1665.

The services of Mr. E. O'Brien, C. S., are placed at the disposal of the Punjab Government.

No. 1668.

With reference to G. O. No. 239, dated 25th January 1861, the appointment of Major H. S. Rammell as Officiating Assistant Commissioner in the Central Provinces, is to have effect from the 7th of December 1860.

Major Rammell is also confirmed in that appointment from the latter date.

No. 1670.

Mr. H. W. Beddy, Officiating Deputy Commissioner, 3rd Class, in British Burmah, made over charge of the Sandoway District Treasury to Moung Htoon, Extra Assistant Commissioner, 2nd Class, on the afternoon of the 19th November last.

No. 1672.

Major E. J. Spilsbury, Deputy Commissioner, 3rd Class, in British Burmah, made over charge of the Treasury at Akyab to Mr. J. Hind, Extra Assistant Commissioner, 1st Class, on the 26th November last.

Political.

No. 698.

The 29th December 1864.

Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and

Governor General in Council is pleased to recognize Mr. John Halliday, Junior, as adinterim Consular Agent for the United States of America, at Bassein, in British Burmah.

MILITARY.

No. 263.

Lieutenant J. H. S. Greenfield, Officiating Adjutant of the Erinpoora Irregular Force, is confirmed in the appointment, vice Captain C. R. Blair.

GENERAL.

No. 1691.

The following transfer of appointments in Oudh is authorized by the Governor General in Council:—

Mr. E. O. Bradford, Deputy Commissioner, from the Mohumdee to the Hurdui District.

Mr. C. Lindsay, Deputy Commissioner, from the Hurdui to the Mohumdee District.

No. 1693.

The under-mentioned Officers of the Oudh Commission have been granted leave for the periods specified, to enable them to rejoin their appointments:—

Mr. E. O. Bradford, Deputy Commissioner, from 29th November to 10th December, the date on which he resumed his duties.

Lieutenant J. N. B. Hewett, Assistant Commissioner, from 29th November to 12th December, the date on which he reported his arrival at Lucknow.

Captain C. R. Shaw, Assistant Commissioner, from 28th November to 14th December, the date on which he reported his arrival at Lucknow.

Mr. H. S. Boys, appointed in G. O. No. 1490, dated 5th instant, to officiate as Assistant Commissioner, 3rd Class, reported his arrival at Lucknow on the 16th December.

No. 1695.

Mr. A. M. Russell, Assistant Settlement Officer, Dumoh, Central Provinces, has obtained privilege leave of absence for 15 days in addition to the leave granted to him in G. O. No. 1445, dated 1st December 1864.

C. U. AITCHISON,
Under Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 4238.

Fort William, the 29th December 1864.

RESOLUTION.—In order to secure the admission of qualified persons to the subordinate situations in the Establishments of the Offices of Account and Audit, the Governor General in Council is pleased to determine that the following Rules shall be observed:—

1st.—The minimum age of admission will be eighteen years.

2nd.—Every candidate must be certified by competent medical evidence to be of sound bodily health.

3rd.—The respectability of his character must be attested by two trustworthy persons.

4th.—He must pass a satisfactory examination in—

English orthography and hand-writing—tested by writing from dictation.
English composition.
Arithmetic up to, and inclusive of, vulgar and decimal fractions.
Reading and speaking the vernacular language of the Province.

2. When a vacancy occurs in the lowest class in any Office of Account or Audit, the Head of the Office, after selecting one or more candidates, will require from each the necessary certificates under headings 1, 2, and 3.

3. If these certificates are satisfactory, the Head of the Office will, with the permission of the Local Government, arrange with the Director of Public Instruction for the candidates being examined in the subjects described under the 4th head, and for the result of the examination being reported to him.

4. The best of the candidates who are reported to be properly qualified, will then be appointed to the vacancy, and the Head of the Office will, at the same time, enter the candidate's name and date of appointment in a Register, in which should also be recorded, as it occurs, every notice, favorable or unfavorable, taken by any of his official superiors of the conduct of the person appointed. These Registers should be regularly inspected by the Officers of the Account Department when on tour.

Ordered, that a copy of this Resolution be transmitted to the Auditor and Accountant General, and the Deputy Auditors and Accountants General, for their information and guidance;

That a copy be communicated to the Military Department, with a request that instructions may be issued for the observance of these Rules in the Offices of Military Account and Audit;

And that a copy be sent to each of the Local Governments and Administrations, with a request that the Rules may be applied, under their directions, to the subordinate Establishments of the Treasuries in their respective Provinces, with such modifications as they may consider proper;

Also, that the Resolution be published in the *Gazette of India.*

No. 4244.

The 30th December 1864.

Notifications.—In continuation of Notification No. 3440, dated the 21st ultimo, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the month of October last, contrasted with that of the previous year, is published for general information:—

According to the present limits of the several Governments.	1862. October.	1863. October	1864. October.
	Rs.	Rs.	Rs.
Government of India..	5,70,22,069	3,17,24,892	1,64,05,006
Bengal ..	1,83,30,927	2,09,67,117	1,58,05,878
N. W. Provinces ...	2,45,98,700	2,26,20,661	1,45,74,415
Punjab ..	86,04,561	89,10,073	1,14,00,281
Bombay ..	2,39,22,409	1,81,57,689	1,76,17,091
Central Provinces ..	43,71,996	39,50,182	36,33,703
Deccan ...	12,39,854	22,67,579	16,41,541
Madras ...	2,14,08,856	2,33,96,670	1,80,31,750
Total ..	15,94,99,372	13,19,94,896	9,91,09,665

No. 4245.

The following Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay, in November 1864, is published for general information :—

	Calcutta.			Madras.			Bombay.		
	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.
	Govt.	Merchts.		Govt.	Merchts.		Govt.	Merchts.	
In November 1864	9,36,165	48,46,767	53,62,149	12,384	4,74,015	2,92,445	.....	34,67,175	77,97,775

E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 28th December 1864.

No. 1067 *of* 1864.—The under-mentioned Officer has reported his return from England :—

	Date of arrival at Bombay.
Captain H. C. E. Ward, of the Bengal Staff Corps, Assistant Commissioner, Central Provinces.	12th December 1864.

No. 1068 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following temporary arrangements in the Department of the Adjutant General, until further orders:

Captain C. H. S. Scott, Officiating Assistant Adjutant General, to officiate as 1st Assistant Adjutant General, with effect from the 1st October 1864.

Major H. E. Iremonger, Officiating Deputy Assistant Adjutant General, to officiate as Assistant Adjutant General, with effect from the 1st October 1864.

Lieutenant Colonel S. J. Hire, Brigade Major, Jullundur, to officiate as Deputy Assistant Adjutant General.

No. 1069 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Punjab Irregular Force.

5th Infantry.

Lieutenant M. A. Rowlandson, of the Madras Staff Corps, Adjutant, 41st Madras Native Infantry, to be Quarter Master, to fill an existing vacancy.

No. 1070 *of* 1864.—Major T. C. Darnell, of the Bengal Staff Corps, is allowed an extension of leave from the 23rd November to the 13th December 1864, the date on which he reported his return to Bengal from furlough to Europe on private affairs.

No. 1071 *of* 1864.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified opposite to his name, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Alliston Champion Toker, of the General List, Infantry, Doing-duty Officer 18th (the Alipore) Regiment Native Infantry.	29th December 1862.

No. 1072 *of* 1864.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Major H. E. Iremonger, late 21st Native Infantry, Major of Brigade, and Officiating Assistant Adjutant General at Head Quarters, to be Assistant Adjutant General of Division, in succession to Major G. C. Synge, who has rejoined his Regiment, the 52nd Light Infantry, under orders to return to England.

Major Iremonger will continue to officiate in the Adjutant General's Department at Head Quarters, till further orders.

The 29th December 1864.

No. 1073 *of* 1864.—In continuation of Government General Order No. 155 of 1864, it is notified that the provisions of the 17th Clause of the Order do not apply to Soldiers who are imprisoned by order of their Commanding Officer. Such men are not entitled to any compensation for clothing, as no supply of prison clothing is provided for them.

No. 1074 *of* 1864.—The under-mentioned Officers have reported their return from England:—

	Date of arrival at Fort William.
Captain W. R. Tucker, of the Royal Engineers. Lieutenant R. G. Smyth, of the Royal Engineers, Executive Engineer, 4th Class, Department of Public Works, Bengal. Lieutenant J. F. Trevanion, of the late 21st Regiment Native Infantry. Surgeon S. C. Townsend, of the Medical Department.	21st December 1864.

No. 1075 *of* 1864.—The services of the under-mentioned Officers are placed at the disposal of the Foreign Department:—

Lieutenant D. W. Laughton, Madras Staff Corps, Officiating Adjutant of the 3rd Infantry, Hyderabad Contingent.

Lieutenant A. G. W. Hemans, General List, Madras Cavalry, Officiating paid Doing-duty Officer, 2nd Cavalry, Hyderabad Contingent.

No. 1076 *of* 1864.—With reference to General Order by the Governor General No. 156A of the 13th October 1863, the following rules are laid down for the classification of "Station Staff Appointments" at Garrisons for which a Brigade-Major or Fort Adjutant may not be authorized, with effect from the 1st January 1865 :—

I. *First Class.*—With a Staff salary of Rupees 150 per mensem, (including all Office charges.) Stations at which not less than the Head Quarters of two British Regiments; or the Head Quarters of one British and one Native Regiment and a Battery of British Artillery.

II. *Second Class.*—With a Staff salary of Rupees 100, (including all Office charges.) Stations at which are located the Head Quarters of one British and one Native Regiment; or of one Native Regiment and a Battery of British Artillery and a Detachment of a British Regiment; or of a Native Regiment, a Wing of a British Regiment and a Detachment of a second Native Corps; or the Head Quarters of three Native Regiments; or where there are Detachments of a British and of two Native Regiments of not less than two Troops or Companies each and without any Regimental Staff Officer; or where there are Wings or Detachments of a British and a Native Regiment and a Battery of British Artillery.

III. *Third Class.*—With a salary of Rupees 50, (including all Office charges) Such Stations as have the Head Quarters of a British Regiment with a Battery of British Artillery or with a Wing of Native Infantry, or of two Native Regiments; or Detachments of a British and of a Native Regiment, of not less than three Companies in the aggregate without a Regimental Staff Officer; or the Head Quarters of a Native Regiment and a British Detachment.

2. At other Stations the rule laid down in Government General Order No. 1461 of 28th October 1859, as quoted in the margin, will hold good.

At other Stations where a Station Staff Officer may be required and is authorized, the duties will be performed by one of the Regimental Staff Officers, who will receive, if the Force be less than two Regiments, Rupees (25) twenty-five per mensem including writing and stationery.

3. No Detachment is to be reckoned unless equal to, or exceeding a Troop or Company, and no merely temporary diminution of strength of a Garrison is to affect the salary of a Station Staff Officer.

4. Station Staff appointments can be held by Officers of Regiments quartered at the Stations, or by unemployed Officers of the Staff Corps or Indian Armies. When Officers not of the Staff Corps hold these appointments, the Staff salary will be in addition to their Regimental Pay and Allowances.

5. No Officer will be allowed to hold the appointment of Station Staff who is not eligible for Staff employment under existing rules, or who has not passed the examination in the lower standard, as laid down in Government General Order No. 734 of 9th September 1864, unless at Stations where there are only British Troops, or, temporarily, where no passed Officer is available.

6. No appointment of a Station Staff Officer will have effect unless made or confirmed by His Excellency the Commander-in-Chief.

This order is applicable to the three Presidencies.

No. 1077 *of* 1864.—With reference to General Order by the Governor General No. 156A of the 13th October 1863, the following rules are laid down for the classification of "Convalescent Depôts" :—

I. *First Class.*—With a command allowance of Rupees 200. All Depôts intended for 200 men or upwards.

II. *Second Class.*—With a command allowance of Rupees 100. All Depôts intended for less than 200 men.

Staff Officers of First Class Depôts will receive a Staff salary of Rupees 150, and of second Class Depôts of Rupees 100 per mensem—these salaries to include all Office charges.

This order is applicable to the three Presidencies.

The 30th December 1864.

No. 1078 *of* 1864.—The services of Lieutenant Colonel E. S. Denniss, of the Bengal Infantry, are placed at the disposal of the Government of the Punjab, with effect from the 23rd instant.

No. 1079 *of* 1864.—The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified opposite to their respective names, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant William Jackson Stewart, of the Royal Artillery, Revenue Surveyor in charge 4th Division, Lower Provinces.	19th February 1861.
Lieutenant John William Taylor, of the Royal Artillery, Assistant Surveyor in charge, 2nd Division, Central Provinces.	19th February 1861.
Lieutenant Fitzherbert Coddington, of the Royal Artillery, Assistant Surveyor in charge, 3rd Division, Oude.	13th January 1862.
Lieutenant William Barron, of the Royal Artillery, Assistant Surveyor, North-Western Frontier	4th July 1862.

Lieutenant Arthur Donald Butter, of Her Majesty's 107th Foot, Assistant Revenue Surveyor, 1st Division, Oude	17th July 1862.
Lieutenant William Henry Wilkins, of the Royal Artillery, Assistant Revenue Surveyor, 1st Division, Central Provinces	11th May 1864.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

No. 370.

Fort William, the 29th December 1864.

Notifications.—Major A. Allen, Bengal Staff Corps, assumed charge of the duties of Superintendent of Works, Jubbulpoor Circle, from Mr. J. S. Heyman, Executive Engineer, 2nd Division Great Northern Road, on the afternoon of the 3rd December 1864.

No. 371.

Moung Moe is appointed to the Public Works Department with the local and temporary rank of Overseer for special employment at Port Blair.

No. 372.

Mr. R. B. Wrenn, Supervisor, attached to the 1st Division Great Northern Road, Central Provinces, is granted two months' leave of absence, on medical certificate, with effect from the 19th November 1864.

No. 373.

The 30th December 1864.

Lieutenant S. C. Clarke, R. E., Probationary Assistant Engineer, Public Works Department, Mysore, is promoted to the grade of Assistant Engineer, 2nd Class, with effect from the 14th November 1863.

No. 374.

Corporal C. F. Lindsay, Bengal Sappers and Miners, Probationary Assistant Overseer, British Burmah, is permanently appointed to the Department in the grade of Assistant Overseer, with effect from 1st November 1862.

No. 375.

The following change in the designation of the different classes of the Upper Subordinate Establishment of the Public Works Department will have effect from the 1st January 1865, viz. :—

Present.	*To be called.*
Sub-Engineers, 1st Class.	Sub-Engineers, 1st Grade.
Ditto 2nd „	Ditto 2nd „
Ditto 3rd „	Ditto 3rd „
Supervisors.	Supervisors 1st „
Assistant do.	Ditto 2nd „
Overseers.	Overseers 1st „
Assistant do.	Ditto 2nd „
Probationary do.	Ditto 3rd „

E. C. S. WILLIAMS, *Capt.*, R. E.,
Under Secy. to the Govt. of India.

ADVERTISEMENTS.

NOTIFICATION.

With reference to the alterations consequent upon the introduction of the new system of Account as laid down in Government Notification of the 26th November 1864, it is requested that all applications for leave, pension, or gratuity, from Officers serving under the Government of India or Bengal, which have been hitherto passed through the Civil Pay Master's Office, may now be made through the Accountant General to the Government of India or Bengal, as the case may be.

H. SANDEMAN,
for Acctt. Genl., Bengal.

FORT WILLIAM,
The 30th December 1864.

NOTICE.

Notice is hereby given that the 2nd January 1865 will be observed as a close holiday in the Bank of Bengal and General Treasury.

By order of the Directors,
GEO. DICKSON,
Secretary and Treasurer.

BANK OF BENGAL,
Calcutta, 29th December 1864.

NOTICE.

The interest and responsibility in our Firm of Mr. John Lyall and Mr. John Rennie ceased on 31st December 1862.

CALCUTTA,
The 31st December 1864. LYALL RENNIE & Co.

NOTICE.

Stolen at Chuttraghat, near Hazareebaugh, the undermentioned Government Currency Notes. Payment has been stopped at the Bank :—

No. 26835 for Rs. 100.
No. 26836 for Rs. 100.

SUMBULPORE,
The 3rd December 1864. SUMSOODEEN KHAN,
Merchant.

NOTICE.

In consequence of the Govt. Promissory Note No. 10899 of 73849 of 1856-57 of the 5 per cent. Loan for Rs. 500 having been injured and defaced, notice is hereby given that application to Government for a duplicate has been made in my favour.

SHREEMUTTY MUTTY DABEE.

No. 4, GOPEEMOHUN DUTT'S LANE,
The 16th December 1864.

STATEMENT of Government Promissory Notes enfaced for Payment of Interest in London, showing the total Amount outstanding according to the Registers received in this Office up to 21st December 1864.

	4 per cent. of 1824-25.	4 per cent. of 1828-29.	4 per cent. of 1832-33.	4 per cent. of 1835-36.	4 per cent. of 1842-43.	4 per cent. of 1854-55.	5 per cent. Public Works of 1854-55.	5 per cent. of 1856-57.	5½ per cent. of 1859-60.	3½ per cent. of 1853-54.	4½ per cent. of 1856-57.	Total Rs.
Amount brought forward from Statement dated 9th December 1864.	53,000	300	25,92,600	22;86,600	95,70,200	65,99,200	31,79,100	4,72,19,800	2,29,82,800	18,600	16,500	9,45,18,700
ADD— Amount enfaced at Madras, as per Registers received up to date...	...	...	...	...	...	...	...	20,000	30,000	...	...	50,000
Amount enfaced at Bombay, as per ditto ditto	...	...	...	2,300	2,000	6,700	1,000	9,500	14,000	...	...	35,500
Amount enfaced at Calcutta up to date.	...	...	5,000	500	17,500	48,700	8,000	1,17,300	3,60,600	...	...	5,57,600
Total ...	53,000	300	25,97,600	22,89,400	95,89,700	66,54,600	31,88,100	4,73,66,600	2,33,87,400	18,600	16,500	9,51,61,800
DEDUCT— Amount removed from the London Books, as per Registers received up to date ...	...	...	10,200	...	12,000	500	8,300	15,200	...	1,000	500	47,700
Total ...	53,000	300	25,87,400	22,89,400	95,77,700	66,54,100	31,79,800	4,73,51,400	2,33,87,400	17,600	16,000	9,51,14,100

FORT WILLIAM;
LOAN OFFICE,
The 24th December 1864.

R. P. HARRISON,
Acctt. Genl. to the Govt. of India.

FOR SALE.

For sale by Public Auction at the Exchange Sale Rooms, on Thursday 5th January 1865, to which day the sale has been postponed, at twelve o'clock, by Mortgagees under a power of Sale contained in the Deed of Mortgage, the right, title, and interest of Baboo Annundo Chunder Sandle, of and in eight-sixteenths of the Zemindaries or Talooks called Pergunnah Nosebshye and Pergunnah Mohobutpore, in the districts of Furreedpore, Jessore, and Pubnah, and also in six Mouzahs or Mehals comprising the Muzcoora Talook, called Suttraieelpore, Kismut Buggooteah, Kismut Banneah, Kismut Chur Bhalabund, Kismut Mothoorapore, and Kismnt Doosra Bagooteah, in the district of Furreedpore, with the several rights appertaining thereto.

The conditions of Sale may be seen and the Title Deeds inspected at the Office of Messrs. Stack, Collis, and Mirfield, Solicitors to the Mortgagees.

Just Published,

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OF THE YEARS

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EIGHTY YEARS AGO.

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PRESIDENT OF THE RECORD COMMISSION.

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Apply to O. T. CUTTER,
Military Orphan Press.

NOTICE.

Is hereby given that certain effects of the late Mr. C. G. Bateman, Manager, Nerbudda Coal and Iron Company, who died at Nursingpore on the 27th November 1864, are under the seal of this Court.

Parties, therefore, having any interest in the said property, will please to apply on or before 20th January 1865 to this Court.

NURSINGPORE;
DEPY. COMMR.'S OFFICE,
The 15th December 1864.

C. BALDWIN,
Deputy Commissioner.

FOR SALE,

A COLLECTION of TREATIES, ENGAGEMENTS, and SUNNUDS, relating to India and neighbouring countries, compiled by C. U. Aitchison, B. C. S., Under-Secretary to the Government of India in the Foreign Department. Price, Five Rupees per volume.

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VOLUME IV.—Containing Treaties, &c., relating to the States in Rajpootana, Central India, and Malwa.

VOLUME V.—Containing Treaties, &c., relating to Hyderabad, Mysore, and Coorg, the Madras Presidency, and Ceylon.

In the Press, and will shortly be published.

VOLUME VI.—Containing Treaties, &c., relating to the States within the Bombay Presidency.

Printed and Published for the Government of India, by O. T. CUTTER, at the Military Orphan Press.

No. 49.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, DECEMBER 31, 1864.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

Government of India.

Abstract of the Proceedings of the Council of the Governor-General of India assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 and 25 Vic., cap. 67.

The Council met at Government House on Friday, the 23rd December 1864.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding*.

The Hon'ble H. B. Harington.

The Hon'ble H. Sumner Maine.

The Hon'ble Sir C. E. Trevelyan, K. C. B.

The Hon'ble W. Grey.

The Hon'ble H. L. Anderson.

The Hon'ble J. N. Bullen.

The Hon'ble Mahárájá Vijayaráma Gajapati, Rájá Bahádur of Vizianagram.

The Hon'ble Rájá Sáhib Dyál Bahádur.

The Hon'ble W. Muir.

The Hon'ble R. N. Cust.

The Hon'ble Mahárájá Dhíraj Mahtab Chand Bahádur, Mahárájá of Burdwan.

The Hon'ble D. Cowie.

ACTS AND REGULATIONS' EXTENSION BILL.

The Hon'ble Mr. Harington presented the Report of the Select Committee on the Bill to authorize the Governor General of India in Council to extend to the Non-Regulation Provinces under the immediate administration of the Government of India certain Acts and Regulations not in force in those Provinces.

GOVERNMENT FORESTS' BILL.

The Hon'ble Mr. Maine introduced the Bill to give effect to Rules for the management and preservation of Government Forests, and moved that it be referred to a Select Committee, with instructions to report in four weeks. He said that, although this Bill, if passed into law, would bear a bad name—a Forest-Law—he believed it would prove a very innocent measure, and it certainly did not go beyond the exigencies of the case. In the Statement of Objects and Reasons published with the Bill under the 19th Rule for the Conduct of Business, he had said that it resulted from the communications addressed to the Government of India by the newly organized Forest Branch of the Public Works Department, that some of the finest Forests in the world were being rapidly lost to the Government of India and to public through acts which conduced to the benefit —and sometimes the scarcely appreciable benefit —of an inconceivably small minority of the population. The exact words of Dr. Brandis, the Inspector General of Forests, were as follows:—

"If we take a review of the present impoverished state of a large proportion of the Forests in British India, we come to the conclusion that certain main causes have co-operated to reduce them to their present unproductive condition.

"Indiscriminate felling and reckless mutilation of trees, the lopping of branches for fodder and litter, the wholesale cutting of young trees for fences and roofing, have contributed much, and still contribute, to prevent the improvement of the Forests, and many tracts have been entirely denuded, especially in the more arid parts of the country The effect of this kind of injury is felt principally in districts where Forest is interspersed with villages and cultivation, or where the facilities for export have created a demand for timber and other Forest produce. The unrestricted collection of leaves, the extraction of varnish, wood-oil, and various gums and resins, has been another source of extensive injury to the Forests.

"Another cause of deterioration and destruction of Forests is the practice of temporary and shifting cultivation by clearing and burning the jungle, which is general in almost all hilly districts of India and Burmah. In the Madras Presidency alone, where it is known as Kumari cultivation, has this destructive practice been entirely stopped. The injury done to the Forests is manifold. Besides the destruction by cutting and burning on the spot where the clearing was made, the neigh-

bouring Forests injured by the spread to the fire. The temporary character, however, of this cultivation is the principal source of evil. The spot cleared and burnt this year is deserted after yielding only one harvest, and thus a new portion of the Forest is every year doomed to destruction.

"A large proportion of the finest Teak Forests in Burmah has, since the British occupation of the country, been rendered valueless by these hill clearings. On the slopes of the Himálaya, miles and miles of splendid Forests may be seen completely destroyed by the fire of the cultivator, and in the Central Provinces extensive tracts have been denuded to such an extent by Dhya cultivation, that they do not now produce any thing but a scanty and low scrub.

"Independently of this destructive practice of clearing and burning the jungle fires, which every year pervade the greater portion of the Forests in this country, do great harm. The origin of these fires may sometimes be traced to accidental circumstances; they are frequently caused by the erratic hill clearings just mentioned, or by the practice of herdsmen to set fire to the jungle during the hot season in order to produce a fresh crop of young and tender grass. These jungle fires are most mischievous. They destroy annually an immense quantity of timber felled and lying in the Forests; a portion of the young trees and saplings is killed by them, and another portion is so injured as to produce unsound and hollow stems.

"Cattle in the Forests do much injury to seedlings and young trees, but the far greater injury is done by the camp fires of shepherds and herdsmen, and by their systematic practice of firing the jungle during the dry season."

The Bill proposed to prevent all this destruction by enabling the Local Governments to make rules on specified points connected with the conservation of Forests, and breach of those rules would be punished by fine and imprisonment. The only objection he had been able to conceive to the Bill would consist in the allegation that many of the acts at which it pointed were punishable under the Penal Code. In addition to the arguments with which he had attempted to meet that objection in his Statement of Objects and Reasons, he would urge that in order to bring most of those acts under the Penal Code, it would be necessary to show criminal intention, or circumstances from which criminal intention could be inferred. Now almost all these acts were done under conditions which rendered it impossible to ascertain the intention of the perpetrator. Indeed, the probability was that most of them were merely careless acts, or acts innocent in themselves, which only became blameable from the formidable consequences which they entailed—consequences out of all proportion to the advantages derived by the person committing them. He had cited in the paper in his hand certain laws which he conceived to bear some resemblance to the present Bill. On reflection, however, he was inclined to think that the truest analogy was, not between the measure now submitted and the laws he had named, or between that measure and the Forest-Laws of Continental Europe (which were, in the main, stringent game-laws), but between this Bill and certain Acts of Parliament which had recently been forced on the British Legislature by the waste of other products of nature. He would instance the Statutes passed during the last year or two to preserve the Fisheries of Scotland and Ireland, which were being rapidly destroyed by reckless fishing. Let the Council glance at 25 and 26 Vic., cap. 27 (the Scotch Salmon Fisheries Act). There was a resemblance between the present Bill and that Statute which was somewhat curious, considering that the one was drafted without any reference to the other. The Commissioners of Fisheries were by the British Statute empowered to make bye-laws, just as the Local Governments would by this Bill be empowered to make rules; and breach of those bye-laws was made punishable by imprisonment and fine. Under Section 11 of the Statute many acts in themselves innocent were made heavily punishable—for example, fishing during the close time by any means other than rod and line, or even fishing with a rod and line at a period not sanctioned by the Commissioners—having a net with a mesh in it of a form prohibited by a bye-law—impeding the passage of salmon contrary to any bye-law—having in one's possession unseasonable salmon, and even disturbing any bank or shallow where salmon were accustomed to spawn—all these acts were made offences and punishable. The chief difference between the Acts was, that the British Act was incomparably more severe. Under Section 13, for one offence a continuing penalty was imposed which might be almost ruinous to the perpetrator. It was necessary to add that the present Bill would not apply to waste-land as it was commonly called—that is, to lands granted by the Secretary of State to individuals in fee simple or at a rent. Nor would any declaration by the Government that a particular tract of land was Forest affect or abridge any private right acquired either by grant or by prescription.

There was no information before the Government to show whether the Act would be acceptable to the Governments of Madras and Bombay. If no such information arrived before the Bill passed through Committee, it would be better to pass it in the convenient form which the Council had recently adopted, that is, with a selection exempting Madras and Bombay until it should be extended to those Presidencies by an order of their Governors in Council.

The Motion was put and agreed to.

Marriage Act Amendment Bill.

The Hon'ble Mr. Anderson applied to His Excellency the President to suspend the Rules for the conduct of business in order to enable him to introduce the Bill to amend Act XXV of 1864 (to provide for the solemnization of marriages in India of persons professing the Christian Religion). He said that his reason for asking His Excellency to suspend the Rules was, that he had received a communication from a gentleman deputed by the Roman Catholic Clergy of Southern India, from which it appeared that the Christian converts to his Church usually celebrated their marriages after Epiphany; and that it was therefore desirable that the amended Bill should be passed with as little delay as possible.

The President declared the Rules suspended.

The Hon'ble Mr. Anderson then introduced the Bill and said that when he had asked for leave to introduce this Bill, he had stated that at some length the circumstances which had rendered necessary an amendment of Act XXV of 1864. He did not propose therefore to detain the Council with any lengthened detail of the provisions of the measure which he had now the honour to submit; he would only briefly state that the object of the Bill was to relieve the members of the Church of Rome resident in India from the operation of certain provisions of Act XXV of 1864, which they regarded as inflicting hardship upon them. He was happy to say that the Clergy of that Church, with whom he had discussed the present

Bill, had expressed their satisfaction with its provisions, and had stated that their objections to the former Act were now removed.

The Bill also extended the operation of Act XXV of 1864 to the territory subject to the Government of the Straits' Settlement, and provided a more comprehensive form of Registry of Marriages than that which was appended to the former Act.

He had the honor to introduce the Bill, and to move that it be referred to a Select Committee, with instructions to report in three weeks.

The Motion was put and agreed to.

PARSEES' MARRIAGE AND DIVORCE BILL.

The Hon'ble Mr. Anderson, in moving for leave to introduce a Bill for regulating the Laws as to Marriage and Divorce among Parsees, said—"I have the honor, Sir, to move for leave to introduce a Bill for regulating the Law as to Marriage and Divorce among the Parsees. It may be in the recollection of the Council, that when my hon'ble friend Mr. Maine introduced the first Chapter of the Indian Civil Code, he alluded to the question of whether the Parsees should be included within the operation of the proposed Code. On that occasion I stated that I had been entrusted by the Parsee community with the charge of their Draft Code of Laws relative to inheritance, succession, marriage, and divorce; that I proposed to divide these subjects and submit first to the Council a measure relative to marriage and divorce, and after the Civil Code had been fully considered, to submit another Bill exempting the Parsees from the operation of such parts only of that Code as might be repugnant to their religious feelings and social usages. My hon'ble friend Mr. Maine was so kind as to express his approval of this course; and I have recently had the great satisfaction of receiving an assurance from the President of the Parsee Law Association, that the manner in which I propose to deal with their requirements, has the approbation of the Parsee community. I therefore now proceed to the performance of the duty entrusted to me, by asking for leave to introduce a measure for the regulation of marriage and divorce among the Parsees. This portion of their Code can be dealt with more easily than the part relative to inheritance and succession. On the latter subjects, there is considerable difference of opinion on questions of principle between the Parsees of Bombay and those of the Mofussil, but with respect to marriage and divorce, all Parsees are entirely in accord. I believe also that generally all the authorities, both in England and India, who have considered the subject, have agreed that, as to marriage and divorce, the Parsees are entitled to separate and immediate legislation. The necessity for such legislation has long been foreseen. I remember to have read a letter on the subject written so long ago as 1843 by Sir E. Perry, then a Puisne Judge of the Supreme Court in Bombay; but the urgency of taking some action was demonstrated in 1856, when Her Majesty's Privy Council decided in the case of *Ardaseer Curseljee* v. *Peerozebhaee*, that the Supreme Court on its ecclesiastical side had no jurisdiction to entertain a suit brought by a Parsee wife against her husband for restitution of conjugal rights, or for maintenance. This decision practically left the Parsees without any tribunal to enforce the duties and obligations arising out of the marriage union, with the exception of those connected with mere property. It is true that they had still the ancient institution of the Panchâyat; but that tribunal, having no power to enforce its awards, had abandoned almost entirely all exertion of its old authority, and had ceased to command respect. Under these circumstances it is, I think, to the credit of the Parsees that, all legal restraint being withdrawn, a greater degree of moral laxity was not introduced. Still, surrounded as they were, and in constant contact, commercial and social, with races practising polygamy, it cannot excite suprise that demoralization to some extent ensued. When the Government of Bombay, on the recommendation of the Government of India, appointed a Commission presided over by a most accomplished scholar and jurist, Sir Joseph Arnould, to investigate the claims of the Parsees to separate legislation, ample evidence was afforded before that Commission, that several cases of bigamy had occurred in the Parsee community. Facts of this kind could not but be regarded with grave apprehension by the higher order of Parsees, zealous of the long traditions of their religious faith and anxious for the social respectability of their race. The Report of the Commission, a most lucid and exhaustive document, induced the Government of Bombay again to urge on the Government of India and on Her Majesty's Secretary of State, the propriety of meeting the urgent wants of the Parsees, by adequate legislation. It is a consequence of the investigation of Sir Joseph Arnould and of his able colleagues that I have the honor to occupy the attention of the Council on the present occasion. The measure which I wish to introduce is based generally upon the usages existing and regarded as bindingby the Parsees of Bombay and the Mofussil, and it is adapted to the feelings and requirements of those communities. It prohibits among the Parsees, and subjects to the penalties prescribed by the Penal Code, the offence of bigamy. It defines clearly the grounds for divorce and for judicial separation, and provides an inexpensive and as it were a domestic authority for the determination of such cases. For this purpose it revives and gives a legal sanction to the ancient and salutary institution of the Parsee Panchâyat, and it guards that institution from abuse and decay, by giving, in certain cases, an appeal from its decisions to Her Majesty's High Court of Judicature.

There are two points to which I wish briefly to advert, as considerable discussion was raised upon them in Bombay. The first is, whether the Legislature should explicitly sanction the validity of infants' marriages and betrothals among the Parsees, and whether it should award civil redress or impose criminal penalties for violations of duties and obligations supposed to arise from such contracts.

Sir Joseph Arnould's Commission and the Government of Bombay both consider that the proper course is, not to prohibit such marriages by explicit legislation, but at the same time not to assert and vindicate the obligations arising from such contracts by express provisions.

If disputes regarding these marriages can be amicably arranged, the Legislature should not object; but it cannot be called on to recognize customs which it deems injurious, and which many Parsees deem injurious, which derive no sanction from the religious law of the Parsees, but have been gradually adopted from the Hindús around them.

The other point is, can the Legislature recognize difference of religious belief existing before a Parsee marriage as a valid ground for declaring such marriage null and void, and can it recognize a difference of religious belief occurring after a Parsee marriage, as a valid ground for rendering such marriage voidable? On this point, the proposed Bill will take the view at which the Government of Bombay arrived, that difference of religious belief before marriage cannot be recognized as a valid ground for rendering a Parsee marriage null and void. The Legislature should not interfere with a contract entered into, advisedly, by competent parties. But with respect to a change of religious belief occurring after marriage, the Bill will propose that such marriage be not inherently void, but voidable at the instance of either party, due provision being made for the future maintenance of the wife.

I have now mentioned as briefly as I could the principal provisions of the Bill which I wish to introduce. I trust that the Council will be willing to grant the relief, for which the Parsees earnestly pray. I will not again dilate on the claims which the Parsees can advance to the indulgent consideration of the Legislature, but I cannot but think there is a curious interest in the reflection that we are about to legislate in respect to one of the most important relations of life, for a race, strangers like ourselves in this land, which has preserved one of the most ancient forms of religious belief, a race whose High Priest is expressly stated to have entered Jerusalem with the Assyrian conqueror, and whose form of worship was seen in one of the earlier visions of Ezekiel. The influence, under an over-ruling Providence, of the civilization of the Magi upon the civilization of the Jews, is one of the most pregnant questions of historical speculation. Two broad results all scholars will deduce—the entire abandonment of idolatry among the Jewish people, and the more exoteric enunciation of the doctrine of a future state. To such speculations I can of course only for a moment advert. But if a French historian can find traces of the characteristic versatility of his countrymen in the foolish Galatians with whom St. Paul remonstrated, it may be permitted to one coming to this Council from Western India to see, or to fancy that he sees, the commercial honor and independence of the Parsees foreshadowed in the statement of the Father of History, that the Fire-worshippers of his time placed indebtedness second in the list of the gravest offences.

I ask the permission of your Excellency and of the Council to introduce a Bill for the regulation of the Law of Marriage and Divorce among the Parsees"

The Motion was put and agreed to.

POWERS OF FINANCIAL COMMISSIONER OF OUDH BILL.

The Hon'ble Mr. Cust asked leave to postpone the motion (which stood last in the List of Business) for leave to introduce a Bill for regulating the judicial powers of the Financial Commissioner of Oudh, until the next meeting.

Leave was granted.

The following Select Committees were named:—

On the Bill to give effect to Rules for the management and preservation of Government Forests —The Hon'ble Messrs. Harington, Maine, Anderson, and Cowie.

On the Bill to amend Act XXV of 1864 (to provide for the solemnization of Marriages in India of persons professing the Christian Religion) —The Hon'ble Messrs. Harington, Maine, Anderson, and Muir.

The Council then adjourned.

WHITLEY STOKES,
Offg. Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

CALCUTTA,
The 23rd December 1864.

FOREIGN DEPARTMENT.

Rise in Cotton.

Memorandum on the effect of the Rise in Cotton upon the Manufactured Article.

Request of the Bengal Chamber of Commerce for information respecting the effect of the high prices of Cotton upon Native manufactures.

1. In October last year, the Bengal Chamber of Commerce drew the attention of the Government of India to a "Statement of Cotton Cultivation in the Central Provinces," which had been drawn up by the Chief Commissioner, Mr. Temple, and published in the *Calcutta Gazette*. The Chamber suggested that steps should be taken to ascertain the extent to which the raw material was manufactured or otherwise consumed in this country. They stated that, for some time previously, there had been a considerable falling off in the demand for Manchester Cotton goods; and, although the price of the manufactured article had not advanced in the same ratio as the price of the raw material, still this falling off was in a great measure attributable to the increased cost of the Manchester fabrics. But they also remarked that an impression prevailed that Indian Cotton, notwithstanding its high price, could be manufactured by Native weavers into a cloth which could be sold in this country at a lower rate than Manchester goods; and that the feeble demand in the Upper and North-West Provinces might be attributable to a large increase in the local manufactures. Accordingly they were desirous of knowing whether there were any real grounds for such an impression; and they observed that if an estimate could be formed of the scale on which Native weaving is conducted, and whether and to what extent it had been increased during the last year or two, such data would prove of material advantage to the importers of Manchester Cottons.

Steps taken by the Government of India to procure statistics.

2. In reply, the Chamber were furnished with copies of certain demi-official correspondence which had been previously collected by the Hon'ble Sir Charles Trevelyan, and which contained much information as regards the Native manufacture of cotton, and the effect of high prices upon it; and at the same time a copy of the letter received from the Chamber was sent by the Foreign Office to the Lieutenant-Governor of the Punjab and the Chief Commissioner of the Central Provinces, and by the Home Office to the Lieutenant-Governors of Bengal and the North-

West Provinces. Replies have now been received from all, and though the returns are incomplete, and the further statistics promised from the Central Provinces have not yet been received, it will perhaps be expedient to publish at once the information already collected, leaving any further reports which may come to hand to appear as addenda.

General results show that Native manufactures have declined.

3. The general results of those enquiries tend to prove that Native manufactures have declined rather than received any stimulus from the high prices of the raw material; but there are some exceptions to this state of things which seem to be well worthy of notice, and can be best explained by a brief review of the points raised.

No import trade in Bengal, excepting from Assam, Tipperah, and Chittagong.

4. In Lower Bengal the cultivation of Cotton is generally insignificant and unimportant, excepting in Assam and in the districts of Tipperah and Chittagong. From Assam the Cotton export is not large, but it is of long standing; in Tipperah and Chittagong, however, a new export trade of some importance appears to be growing up. With these exceptions, the whole of the Cotton cultivated in Lower Bengal is consumed within the province; and even much of the Cotton exported from Chittagong and Tipperah is probably taken up for the Eastern Districts. Indeed, under ordinary circumstances Cotton is largely imported into Bengal for local consumption, from the North-West Provinces on the one side, and from Arracan on the other.

High price of the raw material has not increased the cultivation in Bengal.

5. As yet the high price of the raw material does not appear to have led, in Bengal, to any extension of the cultivation; and it is remarked that the low prices quoted in the exporting districts of Chittagong and Tipperah, and especially in Assam, would seem to indicate that capital might be profitably employed there.

Real causes of the falling off in the demand in Bengal for Manchester goods.

6. That there is a decreased demand for Manchester goods in many of the districts seems obvious; but, as there has been no general impulse given to Cotton weaving, the cause of the falling off must be looked for in other directions. The Bengal Government appear to be of opinion that the general rise in the prices of all the necessaries of life has diminished the power of the people to purchase imported Cotton goods. It is also represented that British manufactures are not, as a rule, so well suited to the requirements of the masses as Native manufactures. Native goods are dearer in price, but the people find them more durable, and consequently more economical, especially if they are manufactured from the country hand-made thread, though of course they are far heavier and much less sightly.

Extent of Cotton cultivation in the North-West Provinces.

7. In the North-West Provinces the Cotton crops are destined almost entirely for exportation. The proportion of the Cotton retained for domestic use is variously estimated at from one-fourth to one-sixth; and thus taking the whole of the produce of those provinces at eight millions of pounds, it may be assumed that only about a million and a-half or two millions of pounds are consumed in the several Cotton-growing districts.

Decline in the demand for Native manufactures in the North-West.

8. There has been, in the North-West, no apparent increase in Native weaving, and the demand for Native manufactures is also steadily declining. This is the more remarkable, inasmuch as the price of Native manufactures has risen in a higher ratio than the price of English manufactures; the ratio being higher by one-third or one-fourth than in the case of Manchester goods, owing to the larger quantity of Cotton material which is worked up in the Native fabrics, and which renders them much heavier.

The decline greater in the Eastern than in the Western Districts.

9. This falling off in Native manufactures is more observable in the Eastern than in the Western districts of the North-West Provinces. In the Eastern districts the trade has altogether decayed; and one-third, and in some cases one-half, of the looms have ceased working, and the remainder are only worked occasionally, whilst the weavers have taken to other labour, or to emigration or begging. In the Western districts, however, the decay in the trade is less perceptible; only about a fourth or a sixth of the looms in the cities and towns have stopped working; whilst in the outlying villages there would appear to have been no stoppages at all. The result is that, in the Western districts, the consumption of English fabrics has actually decreased far more in proportion than the consumption of Native fabrics.

General causes of the decrease in the demand both for Native and English fabrics.

10. The decrease in the demand both of English and Native manufactures is generally attributed by the Government of the North-West Provinces to the extraordinary rise of price in both cases. The same amount of money only buys half, and often less than half of what it would in former years; and though the richer classes may devote more money than before to the purchase of wearing apparel, yet the poorer classes have no reserve funds, and consequently cannot lay out more money upon clothing, and are forced to content themselves with a less quantity, and with the coarser and cheaper sorts of Native manufacture. The enhanced prices have of course enriched the Cotton growers; but they form only one class of the people, and moreover clothe themselves with Cotton of their own growth The Natives find a difficulty in apprehending the notion that their large profits on the Cotton cultivation will enable them to give a better price for the manufactured goods, and accordingly they treasure up their profits and reduce their purchases of clothing.

Causes of the decline being greater in the towns than in the villages.

11. The reason why the Native weaving has declined in the towns of the Western Districts, but is still going on much the same as before in the outlying villages, is thus explained. The Cotton fabrics which were manufactured for the market by the town weavers have decreased enormously, but those manufactured for domestic consumption by the village weavers have largely increased. In the villages both the Cotton growers, and those who receive Cotton from them as a payment in kind, find it more convenient to make their own Cotton cloth at home than to purchase it ready made. The women spin the thread, and the village weaver is then hired to manufacture the piece, or the work is given out to him by the job, and he is paid in

Cotton. Thus, whilst the weavers in towns are unable to purchase Cotton from its excessive dearness, the weavers in villages are supplied with the material by the persons who employ them, and who also pay them in Cotton. In the Eastern Districts, as already stated, the Cotton weaving has declined altogether simply from the fact that there is little local cultivation, and consequently the facilities indicated are not afforded to the Native weavers, and the demand for Native goods is greater than in the Western Districts.

Causes why the demand for Native goods is better than that for Manchester goods.

12. The reason given why the demand for Native goods is better in the Eastern Districts than the demand for Manchester goods, is also explained much in the same way as it was by the Bengal Government. The Native article is thicker, warmer, and more durable than the English article, and Lancashire must produce an article of the same substance before it can compete in this respect with the Native weaver. The falling off in the demand for English yarn, which in former years had been extensively used by Native weavers, is attributable partly to the stoppage of the looms, but mainly to the fact that the weavers can no longer advance the capital required for the purchase of English yarns, or pay the exorbitant rate of interest now demanded by the Native money lenders.

Other causes of the decline in the demand for Manchester goods.

13. The decreased demand for English goods is also in some measure attributable to other causes, such as the tightness of the money market, the diversion of all available capital to the purchase of Cotton raw material, and the overstocking of the market in 1858, 1859, and 1860. Moreover the imports of Manchester Cottons viâ Bombay are finding their way into Jhansee, Gwalior, and Rajpootana; and as the Bombay Railway progresses will continue to find their way up in this direction more and more, and displace the imports from Calcutta.

Exports from the North-West taking the road to Bombay instead of to Calcutta.

14. The Government of the North-West Provinces also intimates that the exports of the raw material are likewise taking a westerly route, and the return carriage will be laden with English manufactures. It appears that most of the Cotton grown in the North-West Provinces, as well as that grown in the adjacent States of Bundelkund and Rajpootana, is at present transmitted viâ Allahabad to Calcutta. In 1863, however, some Cotton was exported from Hattrass viâ Delhi and Umritsur to Kurrachee for shipment at that port. The experiment was not repeated this year, probably because it was not found to answer. Last year again some cotton was exported from Hattrass and Agra to Bombay, and this experiment appears to have succeeded. This year the exportation in this direction has largely increased; 450,000 lbs. have been dispatched from Hattrass to Bombay, viâ Indore; and by the same route 600,000 lbs. have been exported from the Muttra District; 100,000 lbs. have also been sent from Mirzapore, partly by Indore and partly by Oomrawuttee, and about the same quantity from Calpee viâ Jhansee and Indore. A considerable quantity was also dispatched from the southern parts of Bundelkund viâ Jubbulpore and Oomrawuttee to Bombay, and it is said that this circuitous route was taken in order to avoid the exactions of the Gwalior Officials. In a word, the tide of Cotton which, in all previous years, had flowed upwards from Central India to Mirzapore and Calcutta, has fairly set in the direction of Bombay.

Increased demand for woollen fabrics.

15. Another fact stated by the Government of the North-West Provinces seems worthy of notice, namely, that the high prices of Cotton goods have led to an increased demand for woollen fabrics. No foreign substances are mixed with the Cotton in the manufacture of wearing apparel, though the produce of the Semul or Cotton tree is occasionally employed for quilted coverlets, padding clothes, or stuffing pillows. But hempen articles and especially woollen articles are used as substitutes for Cotton goods. The woollen trade has received a decided impetus; blankets have greatly advanced in price, and the people are cultivating sheep for the sake of the wool to such an extent as to render it difficult to secure an adequate supply of mutton for the European troops. Indeed the extreme scarcity has led to a bazaar rumour that Government is withdrawing the Cotton crop, in order to compel the people to break their caste by weaving leather.

Demand for a class of Native goods not supplied by Manchester.

16. It has already been noticed in para. 12 of this Memorandum that there is a better demand for Native goods in the North-West Provinces than for the Manchester fabrics; and with reference to this subject the following details may prove of practical value. It is stated that the Native manufactures of dhootees, pugrees, kummurbunds, loongees, doosootees, guzzee, garah, kharooa, tuttooa, durrees, and Cotton ropes, have not been superseded by any Manchester goods, simply because there is no European cloth manufactured of a quality that can take the place of these Native cloths. The people therefore have to purchase these articles, which are of household use and wear throughout the land, at the ruling prices, unchecked by any competition from Lancashire. From this statement it would appear that the Bengal Chamber might find it expedient to procure samples of these articles for the information of the Home manufacturers.

Decline of Native manufactures in Oude.

17. The report from Oude merely exhibits the results of the enquiries which have been made, in the shape of an expression of opinion from the Chief Commissioner of that Province to the effect that there are no grounds for the apprehension entertained by the Bengal Chamber of Commerce, that the falling off in the demand for Cotton goods in the Upper Provinces was attributable to an increase of Native manufactures. The District and Divisional Officers in Oude are unanimously of opinion that Native manufactures have greatly declined, and that a number of weavers have been compelled to adopt other callings. It is also generally stated that the sale of Native Cotton goods has fallen off considerably more than the sale of Manchester fabrics. The Chief Commissioner considers that this result is attributable to the high prices.

State of the Cotton trade in the Punjab similar to that in the North-West.

18. The Punjab Government report that the observations made by the Government of the North-West, apply equally to that Province, namely, that the diminished demand for English Cottons has not been caused by the increased demand for Native manufactures, but is attributable to the simple fact that the people are forced to content themselves with less clothing, and to buy

the coarse and cheaper sorts of Native make, for which there appears to be a considerable demand. The returns indicate that whilst a considerable number of looms have ceased to work in thirteen districts, yet in eight districts there has been a positive increase. The falling off, however, far exceeds the increase, and is generally attributable to the increased demand for the raw material; but in Rawul-Pindee it is also ascribed to the destruction of the last Cotton crop by a visitation of locusts; and in Mooltan it is stated that the weavers have been induced to throw up their looms by the liberal rate of wages paid by the officials on the Railway.

Increased demand for English manufactures in the Central Provinces.

19. In the Central Provinces the demand for English Cotton goods has greatly increased rather than diminished, a circumstance which is probably mainly due to the efforts which have been made within the last three years to open up the country. Meantime the scarcity and high price of Cotton has nearly ruined the manufacture of coarse cloth, and has in some degree affected the manufacture of finer fabrics. The out-turn of Cotton crop for 1863-64 was expected to reach 37 millions of pounds, which seems to be an enormous quantity when compared with the estimated out-turn of eight millions of pounds expected in the North-West Provinces; and of this aggregate of 37 millions of pounds, it is expected that between six and seven millions would be retained for local consumption.

Opinions of the two most influential Native merchants in the Central Provinces.

20. The data furnished to the Chief Commissioner of the Central Provinces by two of the most influential Native merchants of the Nagpore Province, whose extended experience in the Cotton trade and piece-goods is said to give great weight to their opinions, are both interesting and valuable. They state that whilst Manchester goods have been largely imported into the Northern Provinces of Hindustan, very few have found their way into Nagpore until very lately, and consequently the trade in those fabrics has not had to contend as elsewhere against a market already overstocked. The local manufacture of cloth is divided between two classes of weavers, as follows :—

1st.—The Koshtees, who manufacture a fine cloth called "dhupta," used by the rich for turbans, dhoties, &c., and of which large quantities are exported to Bombay, Hyderabad, and Indore.

2nd.—The Dheirs, who manufacture a coarse cloth called "kadee," used chiefly by the poor.

It is the trade in the coarse cloth of the Dheirs, and not that in the fine cloth of the Koshtees, which has suffered the most from the rise of price. It is true that many of the Koshtees have forsaken their looms; but as their finer manufactures are chiefly used by those who can well afford to buy them, the high prices have not seriously effected the sales. But the Dheirs, who are manufacturers of the coarse cloth, have been seriously affected by the rise in the price of Cotton, and nearly half of this class of weavers have been forced to give up the trade and take to labour on the roads.

J. TALBOYS WHEELER.

Asst. Secy. to the Govt. of India.

15*th December* 1864.

From H. W. L. WOOD, Esq., Secy., Bengal Chamber of Commerce, to Offg. Secy. to Govt. of India, Foreign Dept.,—(dated the 13th October 1864.)

The Supplement to the *Calcutta Gazette* of the 23rd ultimo contains a Statement of cotton cultivation in the Central Provinces, showing the districts where it is grown, the area under cultivation, the ascertained out-turn of cleaned cotton, the quantity exported during the season ending June last, and how much remained to be exported.

This is a very valuable addition to the statistics of cotton cultivation which the Chief Commissioner has already submitted to Government, and will prove of much utility to those who study the general question of cotton cultivation in this country.

In the 6th paragraph of Mr. Temple's Report it is stated that cotton was then selling in the market of Nagpore at the retail price of 16 pence the pound; this doubtless indicates a very large export trade in cotton, and the figured Statement exhibits a considerable amount exported from those Provinces. But another inference may be drawn from this exceptionally high price paid for locally-grown produce, and the Committee of the Chamber suggest for consideration that it would be useful to ascertain the extent to which the raw material passes into consumption and what portion of it is manufactured into cloth, and otherwise converted for domestic use.

The Committee are aware that information of this kind can be given in an approximate shape only, and they will be content to receive any statements that may be made with some degree of accuracy.

There has been for some time past a remarkable absence of the usual demand from the Upper Provinces for Manchester cotton goods; and although the increase in the price of the manufactured article has not advanced *pari passu* with the increase in the price of the raw material, yet it appears to have had the effect of limiting to a certain extent the consumption of imported fabrics; and there is an impression that, notwithstanding the high price of cotton in India, it admits of being manufactured into cloth at a less cost than that paid for Manchester goods, and that local manufactures on an extended scale would go far to account for the very feeble demand that comes from the Upper and North-West Provinces.

It would be interesting and important to know if there is in reality any ground for such an impression, and a material service would be rendered to those who are engaged in importing cotton goods if it could be estimated on what scale native weaving is conducted, and whether and to what extent it has been increased during the last year or two.

The Chamber would not venture to make this reference if it was thought that the desired information could not be ascertained without inconvenience to the public service; but they apprehend there would be no difficulty in obtaining Returns from District Officers of the extent to which weaving is carried on in the localities within their jurisdiction, as they presume that, in collecting the License and Income Taxes, sufficient data have been gathered upon which to base an approximate, if not absolutely accurate, estimate of the population employed in this trade, as well as of the results of their industry.

From HARRY RIVETT-CARNAC, Esq., Asst. Secy. to Chief Comr., Central Provinces, to Secy. to Govt of India, Foreign Dept.,—(No. 5604S.S., dated 17th December 1863.)

I am directed by the Officiating Chief Commissioner to acknowledge the receipt of your No. 330, dated 9th November 1863, requesting that certain further details regarding the cultivation and export of cotton may be furnished for the information of the Bengal Chamber of Commerce.

2. The Officiating Chief Commissioner regrets that he is at present unable to furnish the further statistics required by the Chamber, as some delay may occur before the necessary Returns can be prepared and collected; in the mean time, I am to submit such general information as has been obtained on the subjects referred to in Mr. Wood's letter.

3. Mr. Wood, in noticing the high retail price at which cotton has been selling in the Nagpore market, remarks that an inference may be drawn therefrom, and suggests that it would be useful to ascertain the extent to which the raw material passes into consumption.

4. The statistics submitted with this Office letter No. 3625, dated 18th August 1863, showed that of an outturn of about 37 millions of lbs. it was expected that about 30½ millions of lbs. would be exported, leaving a balance of 6½ millions of lbs. for home consumption. The Officiating Chief Commissioner believes that this estimate shows, with approximate correctness, the quantity retained for local purposes. Cotton is extensively used in and about Nagpore in the manufacture of fine cloth, and a small quantity is also consumed for lamp-wicks, in stuffing pillows, &c., and for other domestic purposes.

5. The Officiating Chief Commissioner understands the inference alluded to by Mr. Wood to be that the cotton retained in the country is not destined for local consumption, but is kept back by speculators, and that the retail price of cotton is thereby affected. This may be correct to some extent, but in these provinces the price of cotton has reached its climax (about ten days ago cotton was selling for Rupees 240 per bojah of 262lbs., since when there has been a decided fall in the price), and it is believed that whatever has not been retained for local consumption has been exported. This will, however, be checked by the trade statistics, and an endeavor will also be made to ascertain the quantity consumed by local manufactures and for domestic purposes.

6. If the inference is that increased local manufactures have had the effect of raising the retail price of cotton, I am to state that, although there is doubtless a great demand for local purposes for the comparatively small quantity of cotton retained in the country, the scarcity and high price of cotton has had the effect of nearly ruining the manufacturers of coarse cloth in these provinces, and has also, in some degree, affected the manufacture of the finer materials.

7. The above fact will also partly answer the enquiry of the Chamber, whether the decreased demand for piece-goods can be accounted for by an increase in local manufactures. So far as this part of the Central Provinces is concerned, the facts show that within the last two years native manufactures have decreased, and that there has been a greater demand for English piece-goods than there ever was before. On this point I am to refer to the opinions of Bunseelal Abeerchund Rae Bahadoor and Sudasheo Balajee Booty, two of the most influential merchants of the Nagpore province, whose extended experience in piece-goods and cotton trade gives their opinion great weight.

Vide annexed Memorandum, dated 17th December 1863.

8. In the Officiating Chief Commissioner's opinion there can be no doubt that the trade of the Dheres, or poorer class of weavers, has been most seriously affected. One great cause of this is the inability of the poorer classes, upon whom the Dheres chiefly depend for sale of their manufactures, to purchase cloth in the same quantity as they could formerly afford to do, and the consequent falling off in the trade; but although this and the high price of cotton and difficulty experienced in procuring it have chiefly tended to bring about this result, the influx of English machinery-made piece-goods, with which the native material cannot compete, has been partly the cause of the distress amongst the weavers of the poorer class, many of whom work now but half tides, whilst numbers have entirely forsaken the trade, and may be seen working on the roads and engaged on other public works requiring unskilled labor.

9. The high price of the raw material and the influx of Manchester goods have not much interfered with the trade of the manufacturers of the finer kinds of cloth, which is not supplanted by English cloth. As it is chiefly used by the rich, who would not feel the enhanced cost, it has found a ready sale notwithstanding that it has more than doubled in price.

10. That the imports of English piece-goods have been on the increase during the last few years, there can be no doubt. The cause of this is satisfactorily explained by Bunseelal Abeerchund and Sudasheo Balajee Booty, whose opinions have been alluded to above. Their explanation of the limited demand in Calcutta for piece-goods from the Upper Provinces may or may not be correct, but the Officiating Chief Commissioner believes that their statements regarding the trade in these provinces may be accepted.

11. Mr. Elliott, Settlement Officer of Hoshungabad, who has taken some pains to enquire into the matter, confirms the statement that English cloth is rapidly superseding that of native manufacture, and that native weavers have suffered much from this and from the high price of cotton, facts which are corroborated by nearly all District Officers. Copy of an interesting letter from Mr. Elliott, bearing on the subject, is annexed.

12. The statistics required by the Chamber will be prepared immediately on receipt of Returns, and all information bearing on the subject will be carefully collected.

Memorandum of conversation with BUNSEELAL ABEERCHUND RAE BAHADOOR and SUDASHEO BALAJEE BOOTY of Nagpore,—(dated the 17th December 1863.)

We are extensively engaged in the piece-goods trade and we also export cotton largely Our firms have long been engaged in the trade.

The statistics collected in this Office show that, during the season 1862-63, 37,000,000 lbs. of cotton was grown in these provinces. Of this, 30,500,000 lbs. only was exported; what becomes of the balance?

Of the balance thus shown, some yet remains to be exported, and some may have been retained for speculation.

But the greater part of it is retained for requirements of this part of the province. In the Nagpore, Chanda, and Bhundara districts cloth is manufactured to a large extent. The fine cloth, &c., manufactured in and around the city of Nagpore is exported to Bombay, Poonah, Hyderabad, Indore, Gwalior. This fine cloth is made into turbans, dhoties, &c., and is used exclusively by the rich. Then coarse cloth is also manufactured to some extent.

Cotton is also used for stuffing counterpanes, pillows, &c., and for wicks for lamps; cotton rope for horse trappings, &c., is extensively used.

It is stated that in North-Western Provinces and Upper India generally the demand for Manchester piece-goods has considerably decreased during the last two years; has this been the case up here?

Certainly not in this part of the Central Provinces. Our experience is that the demand for piece-goods has considerably increased during the last two years, but that the demand has decreased up-country, we have no doubt.

How do you account for decrease in demand up-country?

The means of communication between Calcutta and the northern provinces have always been good. Manchester goods had thus been long known up there, and the demand was great. The trade appeared to be such a safe one, that all up-country dealers, from the merchant to the petty shopkeeper, and those who used to sell cloth at the village fairs, laid in large stocks of piece-goods. During the last two years, although the price of Manchester piece-goods has not risen in proportion to the rise in the price of cotton, nevertheless the price of English cloth has doubled; grain too, and all the necessaries of life, have risen in price. The poorer classes,—and they, of course, form the greater body of purchasers,—cannot, under these circumstances, afford to buy so many pieces of cloth as formerly, when many seers of grain were to be had for the Rupee, and when cloth was so much cheaper; and the poor man, instead of purchasing two "dhoties" during the year, has to make one dhoty last him through the whole year, perhaps even longer. Thus the retail sale of cloth has largely decreased, and with it, of course, the demand on Calcutta houses for piece-goods. And another reason for the limited demands on Calcutta for piece-goods since cotton rose in price is this: when the rise in the price of cotton took place, all up-country dealers had large stocks of piece-goods, perhaps two or three years' supply, on hand, even at former rate of sale.

Now that price of piece-goods has risen, dealers have been selling off their large stocks, which, perhaps, may not be exhausted even yet.

Would not same causes affect imports of Manchester goods into Nagpore?

The cases are very different. During last few years imports of Manchester goods have been on much larger scale than they ever were before; but then, until comparatively lately, very little English cloth was used here. With exception of cloth for turbans and cloths of the rich, a course sort of country cloth was generally worn. The high price of cotton has had a very marked effect on local manufactures. In many cases the weavers of coarse cloth cannot get cotton to weave, and even if they can manufacture the cloth, they

cannot afford to sell it at amuch lower rate than that at which English cloth can be bought. In fact, coarse Native cloth and English cloth are so nearly of the same price now, that the clean English article is always bought in preference to that of native manufacture, which is nearly driven out of the market. The sale of English cloth has thus largely increased, and as there were no large stocks to be sold off, the imports to meet demand have been large.

What effect has rise in price of cotton had upon manufactures?

The local manufacture of cloths of all sorts has decreased; in fact, the poorer class of weavers, those who manufacture coarse cloth, have been obliged to give up the trade altogether. In and about Nagpore there are two classes of weavers; the one, the "Koostees," manufacture a fine cloth called "dhupta," used by the rich for turbans, dhoties, &c., and of which large quantities are exported to Bombay, Hyderabad, and Indore. The price of this sort of cloth has risen in considerably in consequence of the rise in the price of cotton; but this has not affected the sales to any very considerable extent, inasmuch as the rich, who make use of this sort of cloth, can generally bear the extra expense. On the whole, however, the sale of this article has decreased, and many Koostees have forsaken their looms. The other class, the Dheirs, manufacture a coarse cloth called kadee, used cheifly by the poor. Their trade has recently been most grievously affected by the rise in the price of cotton. We should say that nearly half of this class of weavers have been forced to give up the trade and take to labor on the roads, and the chief reasons of this are the great difficulty in getting cotton for the looms, and the fact that, even when they have got the cotton or yarn, they cannot make cloth sufficiently cheap to under-sell that of English manufacture.

Are you of opinion that country cloth manufactured by the hand loom will be able to compete with English machinery-made cloth?

All necessaries of life have recently risen so much in price, that, in order to keep body and soul together, weaver requires a much larger profit in return for his labor than he ever did before. On the other hand, the price of unskilled labor (other than weaving) has risen considerably. To make it worth a man's while to devote his labor to making cloth, instead of to working on the roads, the price of cloth must rise considerably, and we do not see any chance of our weavers here under-selling English machinery-made cloth, notwithstanding it has cost, freight, &c., added to price, or our hand labor being able to compete with machinery.

Copy of a demi-official letter from C. A. ELLIOTT, Esq., Settlement Officer, Hoshungabad, to Asst. Secy. to Chief Commr., Central Provinces,—dated the 4th December 1863.)

* * * There cannot be the slightest doubt that your information about country weavers is entirely correct; and I think your explanation of the difficulty is probably so. The country trade is so greatly diminished as to be almost dead, and it is the habitual saying in the country, that the Railway alone has saved the, whole class of weavers from either emigrating or dying of hunger. So entirely do I believe this, that I have already been thinking of the necessity of making preparation to meet the necessity which will follow the cessation of the Railway works, or at least that part of the work which requires unskilled labor; and have written to some of the Railway men to ascertain what number of men of this class they now employ, and how soon they anticipate having to turn them off. If the earthwork will soon be finished, I fancy Government will have to supply some labor to keep these men alive.

I will set about collecting some statistics of the production and sale of native cloth, and will let you know as soon as I obtain any result. At present I can give only the vague estimates of common parlance, which are never worth much; but such as they are, they may be of some little value. Last evening I had about 100 Zemindars and Muhajuns under my Shamiana, and the general result they came to was that English cloth began to enter the country in any quantity about

ten years ago: about four years ago nearly equal quantities of country and English cloth were sold, but now one portion of country cloth is sold against seven of English. They divide country cloth as made by the common weavers into three classes:—

1. The dhoti woven by the caste called Boolaha Muhur (Mhair?) or Kotwars.

The coarsest cloth of all. This is nearly superseded. Of cultivators, on an average, one-fourth wear country dhoties and three-fourths English: of the "rais" people, patels, &c., none wear country, all wear either English or the finer cloth woven in Nagpore. It is this caste of weavers which has more utterly struck work than any other. They used to buy their yarn, and can't afford it now (of the cultivators who were present and wore country dhoties none allowed that he had bought his since the cotton famine began).

2. The "Chanti," called Karwa, when dyed red, and other names for other colors, used as chudder, lining to rêzais, bedding, &c. This, in its chief use as a chudder, is entirely supplanted by English cloth, but as the latter does not take dye well, the native cloth is still used when color is required, as for women.

3. Pag, or pugrie.—There is less diminution in the supply of this article. English cloth is never made the right length and breadth, so that, unless four people take a thân and cut it up between them, they can't use it for this purpose. (I counted seven pugries of English make among the heads of the people.) The cultivators still wear country cloth, but, on account of the price, wear pugries four or five yards *less* long, thereby running risks of sun-stroke. Rais *logue* wear fine cloth of Delhi, Chundeyree, Bhopal, or Nagpore, in another word cloth of the Desawur; but they believe that the Delhi and Chundeyree is woven from English cotton yarn, it is so fine.

Both these kinds of cloth are woven by the caste called Kutia here, and their trade has suffered less. In the large village where I am now encamped there were seven Mahur weavers and nine Kuties: the former have entirely gone off to the diggings and embankments; of the latter, two remain. I calculate that, against 720 thâns made before in this village each year, 48 are now made.

Besides the fact of English cloth not being suitable for pugries, the trade of this caste is protected a little by the fact that they sometimes grow and always buy their own "kupas" (uncleaned cotton), and the women clean the cotton and spin the yarn; whereas the other caste (Booleahs) buy the yarn, and of course pay higher. Also, of these Kutias at least one is the village Kotwar, and he weaves to fill up his leisure and add a few pice to his wages, not for sheer bread; so he can afford to make less profit.

On the question of general sales the estimates are very vague, but the universal opinion is that less cloth is sold now of whatever kind. One man, a Bujaz, cloth merchant, said he dealt only in English cloth, and sold Rs. 75 worth on a bazar day, against Rs. 100 before. And at the estimate of one-eight Native cloth would only be sold to the value of Rs. 10, so that, instead of a sale of Rs. 100 English and Rs. 100 native cloth, as four years ago, you have now Rs. 75 English and Rs. 10 Native. But this calculation is, of course, very wild. In a few days I shall be able to give you better statistics. I am out in the district now, and cannot say anything about your hypothesis of accumulated stock in merchants' hands till I can talk to some of the chief Hoshungabad men. But I have not the least doubt that increased price and inability to buy is the key to decreased sales. They hope to tide over the dear times without becoming too ragged for decency.

I should like, however, to hear what the Bombay people have to say on the subject, for the cotton which used to go from this valley to Calcutta now goes to Bombay, and the carts return with cloth. Thus Bombay, by taking new countries into its drag-net, has increased the area for the sale of its imports, and, *pro tanto*, has diminished that of Calcutta. I think this might account in part, but still, even adding up the sales of the three Presidencies, no doubt they would be found to have diminished.

Hoshungabad is not a great weaving district, though most large villages have a few weavers. We import our country cloth from Bhopal, and chiefly from Garawara in Nursingpore, which owes its name, I am told, to the gara or coarse cloth of the place. * *

From A. P. HOWELL, ESQ., Asst. Secy. to Govt. N. W. P., to Secy to Govt of India, Home Dept., —(No. 296, dated the 3rd February 1864.)

With reference to the letter from your Office No. 7550, dated 1st December 1863, requesting information as to the scale on which Native weaving is conducted in these Provinces, and whether it has been increased during the last year or two, I am directed to forward, for submission to His Excellency the Governor General in Council, the accompanying copy of a letter * on the subject from the Secretary to the Sudder Board of Revenue.

* No. 7, dated 6th ultimo.

2. The further detailed information promised by the Board will be forwarded as soon as it is received.

From G. H. M. BATTEN, ESQ., Secy, to Sudder Board of Revenue, to Secy. to Govt. N. W. P., in the General Dept. —(No. 7, dated the 6th January 1864.)

Having laid before the Sudder Board of Revenue, North-Western Provinces, the Despatch of the Home Department, No. 7550, dated 1st December 1863, with enclosure, from the Chamber of Commerce, dated 13th October, (but only received on the 2nd instant), I am directed to intimate that a Circular has been addressed to the District Officers calling for the information desired by the Secretary to the Chamber of Commerce.

2. Meanwhile, it may be of service to the Chamber to be informed that, so far as the Board are aware, there is no reason to believe that there has been any increase in Native weaving, or other indigenous manufacture of cotton. On the contrary, notwithstanding the extraordinary rise in the price of cotton goods manufactured in the country, the manufacture is said to be steadily declining—those hitherto employed upon it being attracted by the higher rate of wages obtainable in other Departments of industry.

3. This is the more remarkable as the price of the coarser stuffs manufactured in the country is said to have increased in a greater ratio than that of English stuffs,—the increase in the former being 200 or 300 per cent., that in the latter only 150 to 200 per cent.

4. As a rule, the cotton crop is destined entirely for exportation; no material proportion of it being reserved for home consumption.

5. The cause of the diminished demand for Manchester goods would seem to be, that the capital of the Province, formerly available for this traffic, has been entirely diverted into a different channel by the eager speculation in cotton for export to England; and perhaps also the marked rise in the price of those goods has affected the demand. The necessity under which the people labor for cotton cloth, however much they may economize its use and diminish their dress, will eventually cause the demand to revive, so soon as the first of the above-named causes ceases to operate.

6. Referring to the Board's Report on the last cotton crop, No. 769, dated 29th October, I am directed to intimate that the season subsequent to that date has been generally favorable to the secondary flowering and bolling of the plant; and that the actual out-turn of the harvest will probably, in some degree, exceed the estimate formed two months ago by the Board.

7. More detailed information upon the questions raised in Mr. Wood's letter will be submitted in a few weeks on the receipt of the Collectors' replies. Meanwhile a copy of this Report will (to save time) be furnished direct to the Chamber of Commerce.

From R. SIMSON, Esq. Secy., to Govt. N. W. P., to Secy. to Govt. of India, Home Dept.,—(No. 735A, dated the 2nd April 1864.)

In continuation of the letter from this Office No. 296, dated 3rd February last, I am directed to forward, for submission to His Excellency the Governor General in Council, the accompanying copy of a letter* and of its enclosure, from the Secretary to the Sudder Board of Revenue, North-Western Provinces, containing the further information promised by the Board as to the scale on which Native weaving is conducted in these Provinces during the last two years.

* No. 170, dated 16th ultimo.

From G. H. M. BATTEN, Esq., Secy. to Sudder Board of Revenue, to Secy. to Govt. of N. W. P.,—(No. 170, dated the 16th March 1864.)

PRESENT:
W. MUIR, Esquire, Senior Member.

In continuation of my letter No. 7, dated the 6th January last, I am now directed by the Sudder Board of Revenue, North-Western Provinces, to submit the result of the information received in reply to their Circular Order A., dated 12th January, in reference to the apprehension, expressed by the Chamber of Commerce, that the present slackness of demand for European cotton goods has been occasioned by increased indigenous manufacture.

2. The general conclusions stated in anticipation by the Board in my former address are amply confirmed by the Returns now received to the above Circular.

3. These Returns have brought to light a great mass of information, shewing the causes, varying sometimes in different Districts, which have affected the demand for European goods, and also for Native fabrics. The general results will be stated briefly in this letter; but in order to preserve the valuable details contained in the District Reports, a copious Appendix has been added containing abstracts and extracts of the same.

4. First, then, it may be stated decidedly, that the diminished demand for English cottons has not been caused by increased Native manufacture. With few exceptions there has been nowhere any such increase. On the contrary there has, speaking generally, been a marked and distressing contraction of local manufacture. This, from causes explained below, is less observable in the Western Districts; where perhaps from a sixth to a fourth of the looms in the cities and towns (though not in the outlying villages) have stopped working. But in the Eastern Districts the trade has altogether decayed; and within the last two or three years the falling off is shewn to have reached a third, and in some districts a half, of the looms; and even of the remainder a large portion are only worked occasionally. The Weavers have betaken themselves to agricultural or other labor, to menial service, emigration to the Mauritius and elsewhere, and even to begging.

5. The fact is, that the extraordinary rise of price has affected, though unequally, the demand both for Native and for European stuffs. The same money only buys half, and often less than half, the quantity of cloth it used to. Among the higher classes somewhat more money may be now devoted to the purchase of wearing apparel; but the poorer classes (and upon these the market mainly depends) have no reserve funds, and consequently cannot appropriate more money to the purchase of cloths. They are forced to content themselves with less, and to buy the coarser and cheaper sorts of Native manufacture. It is true that the greatly enhanced price of Cotton has enriched its cultivators, but these are merely one class amongst the people; and (as will be shown below) this class clothe themselves from cotton of their own growth.

6. The enchanced prices, as said above, have diminished the consumption both of English and of Native pieces; but, at least in the Western Districts, they have affected the English more than the Native. This is remarkable, seeing that, as explained in my former letter, the Native goods have advanced in price in a higher ratio than the European;—the increase in the former being cent. per cent., and in some cases rising even to near 200 per cent.; while the latter have risen only from 50 to 100 per cent. One chief reason for this difference is, no doubt, that the Native fabrics are heavier, and contain more cotton;—the cost of production remaining the same, the rise in price is of course greater in the heavier than in the lighter stuffs.

7. In some of the Reports this has been overlooked, and it has been assumed that the rise in price of the manufactured article should have been in the same ratio as the rise in the price of the raw material.

8. The cost of cotton fabrics may be resolved into two elements:—*first*, price of the raw material; *second*, cost of production, including labour, machinery, carriage, &c. The effect of the rise in the price of Cotton will tell differently on the cost of fine light fabrics, and of coarse and heavy fabrics, thus:—

First, in the case of light stuffs. Suppose a piece of English and of Native cloth of the same size, and the same weight of cotton; the value of the raw cotton in each case being 8 annas, if the cost of labour, &c., by the Native method were 8 annas and by the English 6 annas, then the price of the Native piece would be 16 annas, that of the English 14 annas. But if the cost of the raw material be trebled, then the price of the

Native piece will be two Rupees, and that of the English, one Rupee fourteen annas. The English piece is still cheaper by two annas; but its price has increased 114 per cent., while the Native piece has increased only 100 per cent. The supposed results are tabulated for greater clearness:—

Comparative Table of price of a fine fabric, same size and weight.

	1860.				1864. PRICE OF COTTON TREBLED.					Increase per cent.
	Cost of Cotton.		Cost of labour, &c.	Price.		Cost of Cotton.		Cost of production.	Price.	
	A.		A.	Rs. A.		Rs. A.		A.	Rs. A.	
English fabric ...	8		6	0 14		1 8		6	1 14	114
Native „ ...	8		8	1 0		1 8		8	2 0	100

Suppose, again, that the fabric is of cheap coarse texture in both cases, but that the Native is twice as coarse and heavy as the English, thus—

	1860.				1864.				Increse per cent.
	Cost of raw Cotton.		Cost of labour, carriage, &c.	Total, cost price.	Cost of raw Cotton.		Cost of labour, &c.	Total, cost price.	
	Rs. A.		A.	Rs. A.	Rs. A.		A.	Rs. A.	
[illegible] stuff ...	0 8		4	0 12	1 8		4	1 12	133
„ ...	1 0		4	1 4	3 0		4	3 4	160

That is, the increased value of raw cotton adds to the price of coarse stuffs in a much greater ratio than to that of fine stuffs, both because the cost of labour is less, and because more raw material is used. A very important addition must also be made to the price of the Native article for the profit required to cover the exorbitant interest of the capital which the weavers must borrow to provide for this new expense.

Hence, it is easy to understand why the prices of the heavy and coarse Native cottons have doubled and trebled themselves.

9. What is strange is, that, while they have increased in price so much more than English goods, they should still *maintain themselves in the market better than English goods can do.* Yet the tenor of the evidence contained in the Returns leaves no doubt on this head. The consumption of the Native goods has diminished in consequence of the increased price, but the consumption of English goods has diminished in a far greater measure. In this view the Native goods have to some extent, and in a certain sense, taken the place of the English; yet this has been not in consequence of increased, but in spite of very considerably diminished, production.

10. The reasons assigned are various. It is alleged that notwithstandig the relatively greater increase of its price, the cost of the coarse Native article is still considerably less than that of any English stuffs that would answer the same object.(*a*) It is held that the Native article is more durable, thicker, warmer, and better suited to the wants of the people in these Provinces: and that Lancashire must produce a coarser, thicker, and cheaper article than it does at present, before it can compete in this department of manufacture with the Native weaver. It will be seen that there are also other opinions at variance with the above; but the balance of the evidence is against them.

11. An important point strongly brought out in these Reports is, that English yarns, which used to be extensively used by Native weavers for their finer fabrics, are going out of use, and in some places have disappeared,—either through the stoppage of the looms, or supplanted by thread locally spun. The trade can no longer afford to advance the large capital required for the purchase of English thread. The weaver is reduced to work from hand to mouth upon local material. It corresponds with this—that the importation of yarns has largely fallen off within the last two years. (See Figured Statement below.)

12. Another reason of the slack demand for English goods is, as stated by the Board in their former letter, the tightness of the money market, and the diversion of all available capital in the more profitable speculation of exporting cotton.

13. It is also asserted that the markets were already overstocked by the too brisk trade of preceding years. The following Tables, abstracted by Mr. W. C. Plowden from figures given in the *Times* City Article of January 8th, would appear to bear out this assertion. They even show that (omitting the abnormal years of 1858, 1859 and 1860) the shipments to Calcutta and Bombay are not under, but *above*, the average of the shipments from 1853 to 1857. It must here be noted that the Chamber should not lose sight of the imports *viâ Bombay* which find their way into Jhansie, Gwalior, and Rajpootana; and which, with the progress of the Bombay Railway, will continue daily to push their way up more and more, and displace those from Calcutta.

(*a*) From the various Reports in the Appendix, it will be seen that nearly every article of Native clothing can be procured cheaper (though coarse and inferior in texture) of local than of English manufacture.

Statement showing, in millions and thousands (hundreds omitted), the trade in plain Cottons and Yarns to Calcutta and Bombay.

	1853.	1854.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.
Plain Cottons shipped to Calcutta in yards	147,933	247,063	244,351	246,727	200,705	377,847	459,722	365,232	367,278	246,045	199,609
Ditto to Bombay in yards ...	113,258	170,647	117,343	113,026	111,569	221,823	265,507	222,573	232,221	148,964	191,490
Yarns shipped to Calcutta in lbs. ...	15,259	15,522	16,901	15,104	10,688	18,345	20,019	16,392	13,933	9,594	10,394
Ditto to Bombay in lbs. ...	6,849	7,668	7,426	4,559	2,838	8,636	12,896	4,550	5,578	4,811	5,592

Similar Statement—the Returns for Calcutta and Bombay being shown together.

	1853.	1854.	1855.	1856.	1857.	1861.	1862.	1863.
Plain Cottons, yards ...	261,191	418,277	361,694	359,753	311,274	599,499	395,009	391,099
Cotton Yarn, lbs.	22,108	23,190	24,327	19,663	13,528	19,511	14,405	15,986

14. It has been noticed above that the trade of weaving has decreased less in the western than in the eastern Districts. In the former, cotton is extensively cultivated; and the cultivators, as well as those who receive cotton from them by payment in kind, find it more economical to expend a portion of the crop by home manufacture for their clothing than to purchase ready-made cloth. The women employ themselves in spinning the thread, and a weaver is hired to make up the piece, or the work is given out to him by the job, and he is paid in cotton. It seems to be in this way that a large portion of the population in the western Districts are supplied with clothing. Hence, also while the weavers in the larger towns, unable to provide the capital required to purchase material for the trade, are forsaking their looms, those in the country and outlying villages are, in many cases, prospering.

15. In the Benares Division and Goruckpore, however, where hardly any cotton is produced, and in other quarters as Allahabad, where it is sparingly cultivated, the same facilities for employment are not afforded to the weavers. Where no cotton is grown, there can be no home manufacture without the purchase of cotton; and the present rates are almost prohibitive. Consequently the manufacture languishes, and the production of indigenous fabrics has greatly diminished, both in towns and villages. Hence, in the eastern Districts the consumption of European goods must be materially greater than in the western.

16. The proportion of the crop which is retained for domestic use is variously estimated at from one-fourth to one-sixth. Taking the produce of these Provinces at 8,000,000 lbs.,* it may be assumed that at least a million and a half to two millions of lbs. were consumed in the several districts which produced it, and about six millions exported.

* See the Board's Report No. 769, dated 29th October last.

17. By far the greatest portion of this, as well as of the cotton grown in the adjacent States of Bundlekhund and Rajpootana, is transmitted, viâ Allahabad to Calcutta, by Boat, Steamer, Cart or Rail. It was noticed last year that a despatch was sent from Hattrass viâ Delhi to Umritsur for exportation from Kurrachee. The experiment does not appear to have been repeated in the present year, and was probably not found to answer.

18. It was also stated that last year Cotton was exported from Hattrass and Agra to Bom The exportation in this direction has consider increased in the present year, and it has tak variety of routes. From Hattrass 5,700 mau or about 450,000 lbs. have been despatched Indore, and from the Muttra district 7,550 mau or above 600,000 lbs. From Mirzapore a 1,300 maunds (100,000 lbs.) were exported partly by Indore, and partly by Oomrawutte. From Calpee about the same quantity was sent viâ Jhansie and Indore (*a*). A considerable amount is said to have been despatched from the southern parts of Bundlekhund viâ Jubbulpore and Oomrawuttee to Bombay: which circuitous route, it is alleged, is taken to avoid the exactions of the Gwalior Officials, This is the first year in which the tide of cotton has set in this direction; it used before invariably to flow *upwards* from Central India to Mirzapore and Calcutta. Now it takes the opposite direction. No doubt the return carriage will be laden with cotton stuffs and other goods, and bring Bombay into closer competition with Calcutta for the supply of Central and Upper India. Some details of the cost of the route to Bombay, which at present is far more expensive than that to Calcutta, are given in the Appendix.

19. It will be observed that no substances are used for admixture with cotton for the purposes of weaving. The produce of the Semul * or cotton tree is occasionally employed for quilting coverlets, padding clothes, stuffing pillows, &c., but it is not suited for the loom.

* Bombax Heptaphylum.

20. Other substitutes are resorted to for clothing. Even hempen stuffs are mentioned as used for this object. The woollen trade has received an impetus, and blankets have greatly advanced in price (*b*). Indeed the extreme scarcity of clothing

(*a*) This venture was met by Mr. Muir on the Calpee road near Jhansie, laden on about 300 Camels. These belonged to a Cabool Merchant, who, after selling his fruits, contracted to carry the cotton in five weeks to Indore at 2-8 or 3 Rupees a maund. Cotton was never known to take this route before. It was despatched on account of a Mirzapore Merchant to meet an engagement at Bombay. The whole quantity despatched from Calpee this year was about 50,000 maunds which, with the above exception, went to Mirzapore, In the Calpee District the Merchants contracted with the cultivators at the sowing seasons for cotton at Rupees 20 a maund, helping them with advances.

(*b*) A curious indirect result of the cotton famine has been to encourage farms of sheep; *see* the Report of Mr. H. D. Robertson for Seharunpore.

is every where attested; a curious evidence of it (as well as of the perverse fancy of the people) is adduced by Mr. Ousley in the rumour that the Government were withdrawing the cotton crop in order to substitute clothing of leather which would injure their caste!

A copy of this Report has been sent, as on former occasions, direct to the Chamber of Commerce.

APPENDIX.

Abstract of Replies to the Sudder Board of Revenue Circular Order A., dated 12th January, on the manufactures of Native Cotton Cloth.

N. B.—The information is arranged territorially from North-West the cotton-producing quarter, to South-East the non-producing.

MEERUT DIVISION.

Dehra.—Little or no weaving.

Seharunpore.—Looms at work in 1860 10,118
Ditto ditto in 1863 8,883

Of 7,383 Weavers, 1,560 are said to have betaken themselves to other employments. The total crop of the District is about 36,000 maunds, of which it is estimated that 8,650 maunds, or about one-fourth are retained for domestic use.

Mr. H. D. Robertson writes :—

2. "When the price of the raw material first increased considerably, there was a general panic amongst the weavers, and most of the looms in this district secured little work; the general impression amongst Natives being that English manufactures would drive the country cloth entirely out of the market. The weavers had for many years been using English thread for the manufacture of all the finer kinds of cloth; and when prices, first rose, this description of manufacture almost ceased to exist, and it was some time before the Native weavers perceived that, with the rise of prices, the tastes of the people would change. There seems to be little doubt that imported cloth is now purchased in very small quantities, and its use confined almost entirely to the wealthy classes. Though the demand for country-made cloth has diminished by about one-half, this half represents nearly the whole of the Cotton cloth that the residents of this district can at present afford to purchase. Country cloth made from country thread, though quite as expensive (or perhaps more so) as English cloth, is found by the large mass of the population to last longer, and to be more economical than English cloth, and hence the preference given to country manufactures. English cloth will, doubtless, possess greater advantages over Native manufactures in districts which are not so far removed from the Sea.

3. "The rise in the price of cotton has not, as far as it is possible to judge, been the cause of any serious amount of suffering to the weaver population, though for several months at first the weavers seem to have been very generally without work, and unwilling to engage in other occupa- all their former savings had been expended. lly had this necessity arisen, when the urchasers shewed a preference for country nd the weavers began to secure regular ent, though to a limited extent, in their occupation. Land for cultivation is easily in this district, and weavers frequently cultivators on a small scale, though carrying on their regular trade as opportunity I found considerable numbers of weavers, the rains of 1863, working on the distric as coolies, but their attendance was evide an uncertain character, depending entirel some temporary pressure of no very great quence.

4. "In conversation with weavers, I n that one rather remarkable change had effected in their social position, in conseq of the rise in the price of cotton. Formerly the weavers in this district generally purchased the thread on their own account, ultimately realizing the profits derived from the sale of the manufactured article. Since the rise in the price of the raw materials, it appears that the weavers have, as a general rule, been unable to do this, and that they have consequently now assumed the position of daily laborers employed by Shop-keepers and Merchants who supply the thread and make their own profits on the cloth. The Zemindars and even cultivators are also turning their attention to this new source of profit by engaging the weavers as laborers for the manufacture into cloth of a portion at any rate of their cotton crops. The weavers naturally feel this change has rendered their position by no means so independent as was formerly the case, and I generally found that they viewed this as more serious than the loss of income which has undoubtedly been considerable.

5. "The high price of cotton cloth has caused a corresponding increase in the value of Native woollen manufactures, which are now more generally used and have more than doubled in price. The consequence is that sheep are becoming a favorite description of property amongst the better class of villagers, and hence one cause of the difficulty at present experienced in this part of the country in securing sheep for the use of our European Troops. Though the Natives are unwilling to acknowledge it, enquiry has convinced me that the stock of sheep is increasing rather than diminishing in this district; but at present the anxiety to possess this description of stock on account of the value of the wool, checks their introduction into the market, though eventually this will doubtless not be the case."

Mozuffernugger.—Mr. S. N. Martin reports—

"Slackness in demand for Manchester cotton manufactured goods is due purely to the high prices of these articles. The chief seller in this market tells me, that goods which cost him last year Rupees 100 now cost Rupees 130, and brown holland Rupees 150, or 50 per cent., more. Whereas a year previous his monthly sales amounted to Rupees 200, he now sells only Rupees 100 worth of goods.

2. "The deficiency in the consumption of Manchester goods is not supplied by extra consumption of country manufactured cloth, because the price of cotton is too dear to admit of much profit to the manufacturer. The Joolahas, or weavers, finding the trade so unprofitable, have largely taken to daily labor on roads, canals, &c., and for the present have deserted their looms. Other weavers, I fear, are joining the criminal class of thieves. The number of weavers in this district amount to 10,000, and taking the average of one to a loom, there will be as many looms; but as I have said above, there is reason to believe many looms are not working; for instance in the town of Mozuffernugger when prices are favorable

re 100 looms at work, but since the great prices 40 looms have been abandoned. So the villages of Ameernuggur and Churtha- Of this district there are 400 looms, at about half are at work. Nor is there any o suppose that manufactures from country- lankets of sheep wool have supplied the f the people in the cold weather. Wool ome far too expensive also, and thus the ice of cotton is re-acting beneficially upon le, for although more blankets may not ufactured, still the artificially high prices nmensely benefitted the shepherds who blankets. When I joined this station in March 1862, a country blanket cost Rupees 1-8 to 1-12, the same article now costs Rupees 3 and is rising in price.

3. "The price of cotton has recently fallen from Rupees 28 per maund to Rupees 26 per maund, and it is anticipated that if the price should continue to fall, not only will the weavers return to their looms, but the demand for manufactured goods will also become more brisk. Just now people are wearing out their old clothes, but as soon as the prices are lowered there will be fresh purchases; they cannot go on wearing rags; and taking the total population of this district at 560,474 souls or 354 to the square mile, it is clear the country looms cannot meet the wants of this population.

"*P. S.*—Besides the regular weavers who pursue no other occupation, there are others who make their living partly by labor and partly by weaving at so much a thân for private parties. It is difficult to ascertain the number of this latter class without making a more elaborate enquiry than the limited time will admit of. I am told that in many villages weaving is thus done privately through a domestic at four annas per thân of 13 yards, the material being supplied by the employer. When there is no call for country cloth by the resident families, then these weavers revert to agriculture or to daily labor."

Meerut.—Mr. W. A. Forbes, C. B., who has displayed the deepest interest in the new phases of the cotton trade, consequent on the convulsions in North America, and in experiments for the growth of a better staple in India, writes as follows :—

2. "The delay which has occurred in the submission of this Report was owing to the difficulty in obtaining replies on various points from the Tehseeldars, who on their part have gone into the subject with zeal, and were anxious to get the most correct data in their power.

3. "The result has certainly astonished me. It happened that when the Circular reached me I was in Camp at a town named Fureednuggur in the Tehseel of Ghazeeabad, and it happens to be almost the only town in which the number of looms have greatly decreased. The facts there found existing seemed to confirm my pre-conceived impression that the weavers, in consequence of the extraordinary rise in price of cotton, were, like their Lancashire brethren, suffering from a cotton famine. But as I moved about the district, making personal enquiries, I found that such was not the case; that the depression of t nuggur was caused by some local affecting other towns in the same d The Returns and Reports from now show satisfactorily that things with them as had been expected.

4. "The statistics are thus whole district in the form prescribed

Number of Looms at wo

1860.	1861.	1862.
10,755	10,256	10,529

5. "On receipt of your Circular, I forwarded to each Tehseeldar a form in the above shape, and the following five questions, to which they were to confine their attention, and reply briefly but clearly, with instructions to go in person through the larger towns and collect information from the headmen of the weaver class. The questions and the substance of the information acquired are shown opposite each other marginally thus :—

6. Before the price of cotton became so high, how many looms were engaged at work?

Have they decreased by reason of rise in cotton? If so, what employment have the weavers taken to?

The number of looms have slightly increased, but to no great extent.

In fact since 1861, the weaver classes have been recovering themselves from the famine year, which fell particularly heavily upon them; and the rise in cotton has not affected them to any extent so as to retard their improving condition; where looms have been working at short time, the weavers have taken to field labor in some instances, but their looms are not stopped altogether.

7. What change has taken place in the price of the different kinds of Native cloths by reason of the high price of the raw material?

Is there a smaller or larger manufacture of Native cloth?

Has English cloth risen in price, and to what extent?

The price of every kind of Native cloth has been exactly doubled. English manufactured cotton goods have also increased in price; but not in the same proportion.

The finer cloths have increased one-third in price only; whilst 'Markeen,' which was chiefly in demand, being stouter and warmer, has doubled in price like the Native.

The manufacture of Native cloth has to a tain extent diminished, so that the loom working short time; in some instances—

For the Market—it has enormously decreas